

# SUSTAINABILITY COMMUNICATION IN AN ENVIRONMENTALLY MULTIFACETED FIELD:

The Employee Perspective – A Single-Case Study of UPM-Kymmene Oyj

Master's Thesis  
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## Abstract

Corporate sustainability is a concept that is often connected to reputation, for better or worse. Be it for avoiding scandals or attracting fresh talent, communicating about sustainability has become a routine expectation for corporations. However, rather than focusing on the often more visible external stakeholders, communicating to employees about sustainability is key in both implementing sustainability and driving employee engagement. This study aims to contribute to academic discourse on sustainability and sustainability communication by focusing on the perceptions of this key stakeholder group of employees. Furthermore, this study will reveal new insights by providing a unique and select contextual framework.

This research is a qualitative single-case study of the forest-based bio industry company UPM Kymmene Oyj. UPM was chosen due to its unique position as a company providing sustainable alternatives to fossils through its inherently renewable raw material of wood, whilst also being a company involved in the heavy industry of forestry. In this study, UPM is coined to function in an environmentally multifaceted field. This thesis studies the perceptions of UPM employees towards sustainability in the case company. The research for this study is conducted primarily through semi-structured interviews of various case company employees. Company communication materials are studied as secondary data to provide further context.

This study had several findings stemming from the empirical data, which will be presented in seven sections. Firstly, sustainability at UPM was seen as instrumental as well as highly integrated in the corporate strategy. Second, identifying oneself in terms of sustainability at UPM was often related to job function and role. Third, different communication channels had differing implications in terms of messages. Fourth, the general perception of the quality of communication at UPM is good but the amount is even too large. Fifth, an “expert” perspective towards sustainability communication at UPM highlighted the challenges of a large and scattered organisation with a focus towards customers. Sixth, many interviewees displayed a difficulty in naming a single memorable sustainability story of UPM. Finally, paradoxes were commonly rationalised by many UPM employees.

<b>Keywords</b> corporate sustainability, corporate communication, employee engagement
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## Tiivistelmä

Yritysvastuullisuus on konsepti, joka usein yhdistetään maineeseen. Skandaalien välttelystä lahjakkaan työvoiman houkuttelemiseen, vastuullisuusviestinnästä on tullut rutiiniodotus yhtiöille. Kuitenkin sen sijaan, että keskitytään näkyviin ulkoisiin sidosryhmiin, viestintä työntekijöille on tärkeää sekä vastuullisuuden toteuttamista varten että työntekijöiden sitouttamista varten. Tämä tutkimus tukee yritysvastuullisuuteen sekä vastuullisuusviestintään keskittyvää akateemista diskurssia keskittymällä työntekijäsidosryhmän käsitykseen vastuullisuusviestinnästä. Lisäksi, tämä opinnäytetyö paljastaa uusia oivalluksia tarjoamalla ainutlaatuisen ja valikoidun viitekehyksen tutkimukselle.

Tämä tutkimus on kvalitatiivinen tapaustutkimus, jonka aiheena on metsäalan bioteollisuuden yhtiö UPM Kymmene Oyj. UPM valikoitui tapaustutkimuksen aiheeksi ainutlaatuisen positionsa takia. UPM tarjoaa vaihtoehtoja fossiilisille raaka-aineille luonnostaan uusiutuvien raaka-aineensa puun avulla. Samalla UPM on kuitenkin myös raskaan teollisuuden yhtiö, josta koituu päästöjä ja ympäristövaikutuksia. Tässä tutkimuksessa, UPM luonnehditaan yhtiöksi, joka toimii ympäristön kannalta monipuolisella alalla. Tämä opinnäytetyö tutkii UPM:n työntekijöiden käsityksiä yritysvastuullisuutta kohtaan UPM:llä. Datan keruu toteutetaan pääasiallisesti haastattelujen avulla. Yhtiön viestintämateriaaleja käytetään sekundäärisenä datana, jonka tarkoituksena on luoda kontekstia.

Tällä tutkimuksella on useita löydöksiä, jotka ovat lähtöisin empiirisestä datasta. Löydökset on jaettu seitsemään osioon. 1) Vastuullisuus UPM:llä nähtiin instrumentaalisena sekä strategiaan integroituneena. 2) Samaistuminen UPM:n vastuullisuustyöhön oli yhteydessä työrooliin ja tehtäviin. 3) Eri kommunikaatiokanavilla oli erinäisiä konnotaatioita viesteihin. 4) Yleisesti ottaen viestinnän laatuun oltiin tyytyväisiä, mutta sen suureen määrään osin turhautuneita. 5) "Asiantuntija"-näkökulma vastuullisuusviestintään paljasti haasteita yritystoiminnan hajautumiseen sekä asiakkaisiin painottumiseen liittyen. 6) Monen työntekijän oli vaikea nimetä mieleenpainuvaa vastuullisuustarinaa UPM:llä. 7) Työntekijät rationalisoivat paradokseja liittyen vastuullisuusviestintään hyvin samoin tavoin.

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**Avainsanat** yritysvastuullisuus, yritysviestintä, työntekijöiden sitouttaminen

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# TABLE OF CONTENTS

1	Introduction.....	1
1.1	Background and Introduction to Content.....	1
1.2	Research Questions and Objectives .....	3
1.3	Research Gap .....	4
2	Literature Review .....	5
2.1	Introduction to literature review.....	5
2.2	Corporate Communication .....	5
2.3	Corporate Sustainability .....	7
2.4	Corporate Sustainability Communication.....	14
2.5	Employees and Sustainability Communication .....	23
2.6	Summary of Literature Review .....	28
3	Methodology.....	32
3.1	Introduction to Methodology.....	32
3.2	Epistemological starting point.....	32
3.3	Single-Case Study.....	33
3.4	Context of the UPM Case Study .....	34
3.5	Data Collection .....	37
4	Findings.....	44
4.1	Introduction to Findings .....	44
4.2	Interview Findings .....	45
4.3	Secondary Data Findings.....	65
5	Discussion.....	71
5.1	Foundations and Underlying Issues .....	72
5.2	Communication, Theory, and Planning .....	77
5.3	The Results of Sustainability Communication at UPM .....	81
6	Conclusion .....	86
6.1	Summary of Research.....	86
6.2	Managerial Implications.....	88
6.3	limitations .....	90

6.4	Suggestions for further research.....	90
7	Bibliography .....	92
8	Appendices.....	98

## LIST OF FIGURES

Figure 1: Degree of engagement in and at work, modified from Glavas (2012, p. 22)

Figure 2: Visualisation Summary of Literature Review

Figure 3: List of Interviewees

Figure 4: Data Structure Visualisation

Figure 5: Visualisation Summary of Interview Findings

Figure 6: UPM Website Front Page Screen Capture

Figure 7: UPM Website Responsibility Page Screen capture

Figure 8: UPM Annual Report Screen Capture

Figure 9: Visualisation Summary of Discussion

# 1 INTRODUCTION

## 1.1 BACKGROUND AND INTRODUCTION TO CONTENT

We live in an era when reputation is everything. Companies, much like individuals, have images to uphold. However, companies are complex entities, often comprising multiple branches, operating in multiple institutional environments, and being accountable to multiple stakeholders (Kostova & Zaheer, 1999). There are likely differences in the way in which diverse stakeholders view the corporate identity and receive messages of a given firm (Peloza, et al., 2012). Nevertheless, for many of these stakeholders, good corporate citizenship and corporate sustainability are crucial in evaluating a company's reputation (Ibid.). Moreover, this significance of sustainability is ever-growing (Kolk, 2016).

In this thesis, I chose to focus on the stakeholder group of employees in studying their perceptions of corporate sustainability communication and corporate identity. Corporate identity is defined as the overall image diverse stakeholders have of a corporation. It comprises what is distinctive and enduring of a company (Michaels & Grüning, 2018). I will use this concept as a framework for considering how sustainability is reflected in corporate identity and consequently perceived by employees.

Although customers or investors are often identified by executives as the most important stakeholders, employees could be deemed as the most significant initial target of sustainability communication. Employees have a critical role as they are the implementers of corporate strategy. Furthermore, they act as the first contact to several external stakeholders, rendering them advocates for the company (Signitzer & Prexl, 2008). It could be argued that sustainability communications should first be directed towards internal audiences before external audiences and that in order to truly institutionalise sustainability, it must first be embedded into corporate culture (Ibid.; Reilly and Hynan, 2014). This is an important topic of study because the employee perception of sustainability communication and corporate identity will likely influence the overall reputation and success of a company (Signitzer & Prexl, 2008).

I have chosen to carry out my research at the Finnish multinational forest industry company UPM. UPM is a company operating in a traditional industrial field, which is intrinsically connected to the

environment. UPM has evolved from a paper company to a forest-based bioindustry company, which utilises the renewable nature of its raw materials and develops solutions based on bioeconomy and circular economy. Research into this case may reveal how employees negotiate the industrial nature of the company coupled with the heavy focus on corporate sustainability. UPM provides an excellent case into the topic of sustainability communication as sustainability is deeply interwoven within the corporate strategy. The company offers a unique outlook to the topic as, in a sense, its functions have always depended on renewable materials. I argue that UPM functions in an environmentally multifaceted field due to its unique position in providing sustainable solutions through inherently renewable materials whilst also partaking in the inherently polluting heavy industry. This may produce fascinating communicational challenges and perceptions particularly when considering the often-well-informed internal stakeholder group of employees.

In order to begin analysing this topic, I will first begin with a comprehensive literature review to ground this thesis in past research. As the focus is on perceptions of complex topics, I will first establish basic definitions regarding communications as well as sustainability. I will then discuss particular sustainability concepts relevant for the case company. These include concepts such as creating shared value (Porter & Kramer, 2011) as well as other considerations of the business case of sustainability, since sustainability is regarded as integral to business at UPM. I will also consider literature regarding sustainability in multinational corporations to understand the particularities of a large multinational company. After establishing this basis, I will analyse literature more closely related to sustainability communication, spanning from modes and tactics of sustainability communication to its pitfalls. Finally, I will bring the analysis towards literature regarding the employee perspective of sustainability communication in order to understand the particularities of internal communication as well as employee outcomes.

Following the literature review, I will introduce and justify my choice of methodology. The methodology is a qualitative single-case study. The primary data collection method is semi-structured interviews of a diverse set of case company employees. The secondary data that is considered in conjunction with the primary interview data is an overview of sustainability communication materials by UPM.

After the methodology chapter, I will showcase the findings. I will first focus on the interview findings, followed by secondary data to provide further context and comparison. The interview findings are split into key topics that emerged from interviews, spanning from the perceptions of

instrumentalism of sustainability, to communication channels, to expert viewpoints. The secondary data findings will provide a brief outlook of different sustainability communication channels and their implications to the message and for the employees.

After the findings chapter, I will engage in discussion to bring the literature and the empirical findings together. Here I will first discuss topics regarding the foundations and underlying issues of sustainability communication at UPM, followed by a discussion regarding the actual communication actions. The final topic of conversation regards the results of sustainability communication through further understanding the perceptions and employee outcomes.

Finally, I will draw to a conclusion with a summary of the research as well as information on limitations, managerial implications, and suggestions for further research.

## 1.2 RESEARCH QUESTIONS AND OBJECTIVES

With my research questions, I have aimed to focus on understanding the employee perception of sustainability communication but also the connection of sustainability to corporate identity. My research questions are as follows:

How do employees in a Finnish forest industry company perceive sustainability communication?

What is the role of sustainability in the strategy and daily functions of the case company?

How is sustainability communicated in the case company?

What implications does sustainability communication have towards the employees?

The research questions provide a specific direction for this thesis. This study is important because it revolves around an increasing trend of integrating sustainability to the corporate strategy. The study will be executed with the specific focus on employees of the Finnish multinational forest industry

company UPM. Through this specific temporal, geographical, sectoral, and stakeholder context this thesis could provide new insights into the broader academic discussion.

### 1.3 RESEARCH GAP

Arguably the topic of sustainability and sustainability communication is widely researched. Nevertheless, the research questions provide a specific direction for this thesis. This study aims to be a meaningful addition to academic discussion through its specific contextual focus. This study is important because it revolves a matter that is highly perceptual, which can provide new insights into the topic of sustainability communication. Furthermore, the study will be executed with the specific focus on employees of a Finnish forest-based bio industry company. Through this specific temporal, geographical, sectorial, and stakeholder context this thesis could provide new insights to the broader academic discussion.

## 2 LITERATURE REVIEW

### 2.1 INTRODUCTION TO LITERATURE REVIEW

As briefly outlined in the introduction, this thesis engages with several streams of academic discussion. The wide themes of these streams revolve around sustainability, communication, as well as human resources topics. There is thus a plethora of material concerning the topic and it is exceedingly important to identify and critically assess the research that is valid to my particular research questions. This literature review will categorise and synthesise these streams of literature by taking the approach of proceeding from wider perspectives towards the narrower research questions.

The literature review will first briefly discuss the topic of corporate communication to establish important definitions and a basis for further discussion. The review will then move onto a discussion about corporate sustainability. Here I will discuss topics relevant to the case company, such as the business case approach as well as sustainability in multinational corporations. The review will then move on to discuss issues related to sustainability communication more directly. Here I will discuss the modes and nuances of sustainability communication as well as some relevant pitfalls. The final theme of discussion is the specific topic of employees and sustainability communication. In this topic I will raise the issues of internal communication and employee engagement. A common thread in this discussion is the significance of the connection of corporate strategy and sustainability. Finally, all these discussions will be woven together with the research questions to conclude in synthesis.

Through this literature review, I will connect the deliberate strategic actions of companies regarding corporate sustainability communication to their highly perceptual implications. These implications will then be further uncovered in the Findings and Discussion chapters of this thesis.

### 2.2 CORPORATE COMMUNICATION

Sustainability communication relies foundationally on core communication theories and practices. Thus, it is crucial to begin with a discussion of corporate communications as their own branch of academic literature. The focus is on the notion of strategic communication because this thesis will

compare the purposeful aims of sustainability communication with actual employee perceptions of these communication actions.

Strategic communication is a core concept in this thesis. Hallahan et al. (2007) identify a basic definition of strategic communication as “the purposeful use of communication by an organization to fulfil its mission” (Hallahan, et al., 2007, p. 3). Beyond simply distributing information, strategic communication recognises its goal to be purposeful influence (Hallahan, et al., 2007). Communication here is essentially a tool for executing strategy.

Interestingly, Hallahan et al. also note that traditionally the word “strategic” implies rational economic goals as well as mostly asymmetrical top-down functions. Therefore, acknowledging the critics of this concept, Hallahan et al. (2007) mention that some consider strategic communication to privilege management discourse and emphasise upper management goals. It is important to take into account these discursive assumptions and aims when evaluating corporate sustainability communication. If strategic implies rational economic goals, then strategic sustainability communication should also aim towards economic benefits. However, when it comes to sustainability communication, these “rational economic goals” may not be clear.

Kryger Aggerholm and Asmuss (2016) take a different view towards strategic communication, although their basic definition is quite traditional. They see strategic communication at the intersection between communication and strategy. Strategic communication aligns with the overall corporate strategy and its purpose is to enhance the company’s strategic position (Kryger Aggerholm & Asmuss, 2016). Thus, if sustainability is a core dimension of corporate strategy, it is inherently also connected to strategic communication.

Kryger Aggerholm and Asmuss (2016) go further and argue that a goal – mean – outcome-oriented approach neglects micro level processes where strategic communication is in-fact executed. This is connected to the strategy-as-practice discipline, which looks at strategy from a microanalytic, interactional and dynamic viewpoint. This is an interesting notion considering the employee perception of sustainability communication. Employees are directly involved with the micro level processes of strategic communication through everyday interaction. This highlights the fact that sustainability does not only occur in company publications but also, for instance, in conversations. The study by Kryger Aggerholm and Asmuss (2016) was executed by observing these micro aspects of organisational discourse through looking at video recordings of meetings. Although this level of



research is not feasible for this thesis, it is important to acknowledge that not all communication occurs in company publications and strategy is executed also on the micro level. There is a high level of complexity in different communication actions and they can influence one another.

Strategic communication is an integral topic for this thesis. Although strategic communication is widely seen as a purposeful strategic tool, it is important to acknowledge that communication occurs on many levels.

## 2.3 CORPORATE SUSTAINABILITY

The other main component of this thesis is the topic of corporate sustainability as a whole. The academic discourse regarding sustainability and corporate social responsibility is ever growing in depth and breadth, thus here I raise topics directly related to the research case (Wang, et al., 2016).

### 2.3.1 DEFINITIONS AND CONCEPTS OF CORPORATE SUSTAINABILITY

Sustainability has been discussed for decades, and although the key concept remains the same, the emphasis shifts: “Dialog has shifted from simplistic justifications of financial outcomes related to core businesses to sophisticated views and measures of societal outcomes (Wang, et al., 2016, p. 534).” This implies that the focus of sustainability studies has now shifted from financial benefits towards impacts on the society. However, arguably financial benefits are still a key concern for companies.

Before going into the specifics, it is crucial to establish some basic definitions. The basic definition of sustainability is meeting the needs of the present without compromising the ability of future generations to meet their needs (Signitzer & Prexl, 2008; Reilly & Hynan, 2014). Sustainability is then further divided into three dimensions: economic, social, and environmental. This is an important notion, as often sustainability is perceived as specifically an environmental topic.

Another concept that is often used interchangeably with sustainability is corporate social responsibility (CSR). CSR is a wide concept. Wang et al. (2016) define CSR as businesses carrying

a responsibility to the wider society. Within CSR, companies consider and a broader set of stakeholders beyond simply looking out for the interests of shareholders. Nevertheless, as mentioned CSR and sustainability are often used quite interchangeably. In this thesis, I will mainly use the wording sustainability simply as it is often used in connection to the topic of communication. However, I will also use the wording responsibility occasionally, particularly when discussing interview findings, as it is a more accurate translation to the word “vastuullisuus” often used in Finnish.

When discussing sustainability in the corporate, as well as a financial, context, a key framework to consider is the Triple Bottom Line (TBL). The TBL is essentially an accounting principle, which takes into account all three pillars or sustainability when evaluating the performance of a company. Those pillars are the financial, social, and environmental dimensions. It highlights the fact that in order to be successful and sustainable, performance in all three, not just financial, must be adequate. However, financial sustainability must not be ignored either. The key to the concept is that financial success cannot be obtained at the expense of the social and environmental dimensions (Gimenez, et al., 2012).

There is also another approach connecting the ethical and financial perspectives, called creating shared value (CSV), arguing that the success of a company and the wellbeing of surrounding communities are mutually dependent (Porter & Kramer, 2011). Instead of pitting the company against the society, this approach aims to integrate a social value proposal in the corporate strategy. The CSV concept entails three dimensions where shared value can be created (Porter & Kramer, 2011, p. 67):

1. *Reconceiving products and markets,*
2. *Redefining productivity in the value chain, and*
3. *Enabling local cluster development.*

Through reconceiving products and markets companies, for instance, can meet social needs through better serving existing markets or lowering product costs through innovation. By redefining productivity in the value chain, a company can, for instance, increase efficiencies, which in turn can decrease environmental impacts. Enabling cluster development is based on the fact that companies cannot operate in isolation from their surroundings. To thrive, companies require among many things functioning infrastructure, reliable local suppliers, and a talent pool. Thus, according to CSV,

companies benefit from contributing to their surrounding communities as well as to the environment (Porter & Kramer, 2011). Nevertheless, CSV should not be seen as a simple fix.

De los Reyes et al. (2017) argue that CSV entails certain assumptions that were not addressed in the original article. Furthermore, they argue that CSV offers an appealing win-win vision with no regard towards the situations where such results cannot occur. De los Reyes et al. (2017) argue that CSV assumes that complying with legal and moral standards is a given and that there are broader challenges in the society, which are excluded from the win-win model. Nevertheless, they note that CSV is often a useful concept, rather they doubt its robustness as a framework.

In their article, de los Reyes et al. (2017) aim to fill the holes in the arguments of the CSV concept. They suggest a CSV+ framework, which would take into consideration opportunities for value creation even in those situations where a clear win-win situation does not present itself. De los Reyes et al. (2017) argue that this requires norm-making and norm-taking in situations when well-established norms are not in place. Hence, for CSV to function in a legitimate manner requires a proactive stance in evaluating the gaps in existing norms and going beyond the clear opportunities for creating shared value.

The creating shared value concept is fundamentally connected to value chain thinking. The value chain approach to sustainability calls for taking a wider responsibility and engaging with a range of stakeholders to ensure that no dimensions of sustainability are overlooked (Scandellius & Cohen, 2016). Essentially, the company must consider the impacts of its functions from raw materials until the end of product life, that is, along the entire value chain. The above-described concepts are essential for this case study, as UPM has largely integrated sustainability into its corporate strategy and the company highlights its focus on the value chain as a whole and circular economy aspects within it.

These different viewpoints highlight the multifaceted nature of corporate sustainability. It is also crucial to realise that corporate sustainability can still mean different things to different spectators. Kolk (2016) notes that for some it stands for legal liability whilst others view it from an ethical perspective. In this thesis, I take on a wide viewpoint towards the topic to remain open to the different perceptions that may arise in findings.

### *2.3.2 THE BUSINESS CASE AND/ OR ETHICS*

In business literature, sustainability is often discussed in terms of a business case. That is, the argument that sustainability is good for the financial performance of a company through an improved reputation and customer loyalty (Peloza, et al., 2012; Seele & Lock, 2014). However, this is not an unambiguous argument.

Regarding the business case of sustainability, Peloza et al. (2012) highlight the heuristic decision making of consumers and the difficulty of quantifying a direct financial impact of sustainability on a company. Still, Peloza et al. (2012, p. 74) note that: “A strong reputation is widely acknowledged to be the most valuable asset of a firm, and sustainability has become an important component of corporate reputation.” Peloza et al. indicate that in order to capitalise from sustainability, firms must have sustainability performance that is superior to competitors. This performance must be both real *and* perceived. This highlights the necessity of communication in reaping the benefits of corporate sustainability.

It is often assumed that stakeholders are aware of companies’ sustainability efforts and act accordingly by rewarding sustainable companies and punishing unsustainable ones. Nevertheless, Peloza et al. (2012) note that consumers do not have the motivation to process sustainability messages, and more traditional issues, such as product quality or price, are deemed more important in decision making. Sustainability initiatives can rather influence overall reputation than direct and specific consumer behaviour. This highlights the importance of looking beyond the simplistic financial expectations of sustainability due to their precarious nature and rather taking a more holistic, but critical, view on the benefits of corporate sustainability.

Nevertheless, justification for sustainability through financial benefits persists in literature. For instance, Ki and Shin (2015) identify six direct and indirect benefits of sustainability communication raised in academic discourse. These benefits are: “(1) better reputation (2) sales increase (3) positive media coverage (4) positive impact on stock price (5) impact on stakeholder behavior and (6) building the level of admiration and legitimacy of an organization (Ki & Shin, 2015, p. 37).” Ki and Shin use these factors as justification to their study of organisational sustainability communication. This perhaps demonstrates the overall tone of academic discourse that corporate sustainability is generally regarded as useful for the company’s success, even though some studies, such as that of Peloza et al. (2012), point towards the ambiguity of these benefits.

One key term that arises in literature when talking about the business case benefit of sustainability is green brand equity. This green brand equity is supposed to create a positive image of a brand as well as word of mouth of sustainability when consumers search for greener alternatives (Bekk, et al., 2016). This points towards the more holistic view of the benefits of corporate sustainability through the wide notion of brand equity. In-fact, Akturan (2020) found that a credible green brand equity did contribute to a pay-premium for “green” products. This held true for products with low as well as high complexity in the purchasing behaviour. This goes to show that there are differing findings in literature for the real economic benefit of perceived sustainability. Thus, it should be regarded critically and taking rather a holistic view of corporate sustainability than focusing only on price premiums.

Although the business case thinking is prevalent in literature, corporate sustainability is still fundamentally connected to ethics and ethical decision making within the company. This is why it is important to understand the ethical predispositions, that is, cognitive frameworks people use in moral decision making. These frameworks help understand the underlying the inception of corporate sustainability. The ethical predispositions can be divided primarily into utilitarianism and formalism (Zhang & Gowan, 2012). Utilitarians consider outcomes when evaluating actions as ethical or not. Actions themselves are not decisive but rather the extent to which those actions minimise harm or create good will determine whether they are ethical. Formalists on the other hand tend to closely follow a set of rules or principles for guiding behaviour. Actions are deemed ethical to the extent that they follow these rules. Utilitarians appreciate an outcome-oriented culture when it comes to sustainability whereas formalists would appreciate a process-based culture (Zhang & Gowan, 2012). The business case approach to corporate sustainability is most closely related to the utilitarian point of view. In the business case, sustainability choices can be made for financial gain but ultimately have positive outcomes for the wider society. However, arguably corporate sustainability is also moving towards a more process-based culture, where sustainability is implemented for the sake of sustainability.

Nevertheless, it is important to raise another trait connected to ethical decision making, which is Machiavellism. Machiavellism connected to the tendency to employ manipulative, devious, or exploitative tactics to achieve goals (Zhang & Gowan, 2012). Decisions are made without regard for the needs or rights or others. Strive for financial success and disregard of ethical decision making is strong for individuals with Machiavellian tendencies. When concerning the topic of sustainability,

Machiavellism could emerge as deceit aiming to misguide consumers about sustainability practices, or lack thereof.

In the corporate context it is crucial to understand the ethics of sustainability as well as the different viewpoints towards the business case. This topic is particularly important for this thesis as UPM has integrated sustainability into its strategy and it also acts as a clear driving force of financial growth for the company.

### *2.3.3 SUSTAINABILITY AND MULTINATIONAL CORPORATIONS*

UPM is a multinational company with operations in 46 countries and customers in 120 countries (UPM, 2020c, p. 10). Thus, in the global context, UPM's sustainability commitments are significant. Multinationals have the capacity to profoundly influence the environment and surrounding communities either positively or negatively. Thus, it is important to discuss sustainability in terms of multinational corporations.

The global context of sustainability adds a layer of complexity to the matter. This is largely due to the institutional and moral nature of the topic. Multinational companies must function in several different institutional environments where values and norms regarding business practices may differ fundamentally (Kostova & Zaheer, 1999). When different sets of ethics meet, managers must navigate the grey-zone that may arise. Some companies may simply adopt the standards of the host economies. This approach neglects hypernorms, which are norms that are fundamental and generally acceptable by all, and it can thus expose the company to scandals (Filatotchev & Stahl, 2015). The other extreme approach is to import all home country values to the host economy, which may obstruct the country's moral free space, which is the right of communities to self-define aspects of morality (Donaldson & Dunfee, 1999).

UPM has taken the approach to enforce the same norms for all of its staff and suppliers, regardless of geographical location. This is highlighted in the 18 language versions of their code of conduct, which binds all employees. The code of conduct begins with a foreword from the CEO, highlighting that: "We need to do the right thing, no matter where we are, who we are dealing with, or what the situation is (UPM, 2020a, p. 3)." This universal approach is dignified in its aim to be uncompromising

in responsibility matters. However, it is not completely unproblematic. Taking a global approach to institutions may constrain the moral free space in host countries by enforcing a global, "imperial", morality (Donaldson & Dunfee, 1999; Filatotchev & Stahl, 2015).

Kostova and Zaheer (1999) also note that multinationals can struggle with operating in multiple different institutional environments when establishing legitimacy. Certain norms may differ from culture to culture, which further enforces the problematic nature of global standards. However, Kostova and Zaheer (1999) also suggest that large multinationals that have mature international operations and experience with functioning in many institutional environments may find it easier to establish legitimacy in these different operating environments. UPM is a mature international company, which may explain its confidence in enforcing universal rules of the game.

Nevertheless, Pinkse and Kolk (2012) argue that climate change has conjured institutional failures as there are no global rules to the inherently global problem of climate change. Filling these regulatory gaps is then left to individuals, corporations, and national governments. Arguably multinational companies have a unique chance to fill these voids due to their border-crossing functions that may have immense impact on the environment and societies across the world. Multinational companies that enforce responsible business practices can have a significant influence due to their direct presence in host countries but also with their activities down the supply chain.

The global supply chain is a critical part of a multinational company's functions and its impacts to the local communities and the environment may be substantial. Issues down the global supply chains may be overlooked by companies due to their apparent detachment of the core functions of a company (De Los Reyes, et al., 2017). The global supply chain can be highly complex, which makes its management and auditing challenging. Nevertheless, the supply chain is an intrinsic part of the entire value chain concerning sustainability. Thus, this dimension must not be overlooked particularly in the case of UPM as the company has 24 000 business-to-business suppliers in 81 countries (UPM, 2020c, p. 11). Indeed, UPM explicitly voices its commitment to responsible supply chain activities: "We are committed to responsible sourcing practices. We set requirements for our suppliers and expect them to take these requirements further in their supply chains (UPM, 2020a, p. 18)."

Van Zanten and van Tulder (2018) agree that the actions of multinational enterprises are crucial in contributing to sustainability on a global level. They particularly identify reaching the sustainable development goals (SDG) as the responsibility of multinationals. SDGs are seventeen goals set by

the United Nations to give direction for international sustainable development. SDGs recognise the important role companies play in contributing either positively or negatively to the environment and surrounding communities. SDGs are wide, relatively vague, and far-reaching sustainability goals, which include for instance goals such as “no poverty”, “gender equality”, “climate action”, and “industry, innovation and infrastructure”. The aim SDGs is to give room for creative and innovative thinking as they do not provide specific directions on how to reach these goals. This is why SDGs have also been criticised of being too ambiguous and obscure. However, under each of the seventeen main goals there are also 169 more specific targets. SDGs lack any enforcement; however, they give a holistic and positive framework for considering sustainability. Van Zanten and van Tulder (2018) argue that the SDGs are a move away from state-centred initiatives and negatively framed issues. UPM has taken an active stance to improve its functions regarding the SDGs it can have the biggest influence in. Thus, it is important to consider the significance of the sustainable development goals as a dimension of sustainability in multinational companies.

Although the research context of this thesis is primarily in the national context of Finland and the Helsinki headquarters of UPM, it is important to take into consideration the multinational nature of the company. It could be argued that although the offices in focus are in Finland, the headquarters have crucial power over global functions.

## 2.4 CORPORATE SUSTAINABILITY COMMUNICATION

This literature review has already touched on issues regarding sustainability communication, for instance, regarding the business case and reputation. Arguably the topics of sustainability and sustainability communication are inherently related and therefore at times inseparable. However, this section will discuss issues directly related to the topic of sustainability communication. Sustainability communication can entail many types of communication actions and it is integrally tied to sustainability strategy. Just like corporate sustainability in itself, its communication entails certain complexities. This section will discuss these intricacies first through general modes and tactics of sustainability communication. I will then discuss some potential pitfalls and paradoxes of sustainability communication.



#### *2.4.1 MODES AND TACTICS OF SUSTAINABILITY COMMUNICATION*

In this section I will discuss certain underlying topics relevant for understanding sustainability communication. I will first discuss the concrete topic of sustainability reporting. I will then move on to discuss the issues of corporate integrity, aspirational talk, dialogue, rhetoric, and narrative in the context of sustainability communication.

##### **Sustainability Reporting**

An official channel for a company to communicate about its sustainability actions is sustainability reporting. Sustainability reporting is essentially an act by an organisation to publicly report on its social, environmental, and economic impacts, that is, its triple bottom line (Peloza, et al., 2012). The use of sustainability reporting is fundamentally based on the idea that transparency supports development. The purpose of sustainability reporting is thus to allow for transparency regarding an organisation's functions, and the overarching impacts of those functions, as a means to foster further sustainable development. Sustainability reports should help stakeholders evaluate a company in a clear and transparent way. Sustainability reporting should focus on the impacts on the economy, environment and society rather than on the impacts on the organisation itself. These impacts are often related but focus in reporting should be on the former.

Nevertheless, sustainability communication is also used by companies as a means to project a positive view of the organisation towards its stakeholders (Maak, 2008). Companies often hope to gain a better reputation through sustainability reporting, followed by supposed economic benefit. This perspective should not be disregarded when studying sustainability reporting as it may influence the way in which reports are carried out.

##### **Corporate Integrity**

Maak (2008) explores the concept of integrity through a theoretical lens, suggesting a move from CSR towards the concept of corporate integrity. Maak makes some compelling points about the issues surrounding CSR, which support the move towards the more holistic concept of corporate integrity. He highlights the fact that CSR is often used as a means of ethical instrumentalism, that is, using CSR

frameworks for economic gains through communication as opposed to truly committing to responsible actions simply because it is the right thing to do. He argues that corporate integrity could overcome this issue through its holistic approach to morality and its connection to corporate decision-making. The key idea here is that integrity should always remain consistent and one should maintain core principles even when it becomes costly to do so, overriding the aim of mere economic gains.

Maak (2008) criticises the use of sustainability communication for economic gains. He raises, for instance, Porter and Kramer's instrumental CSV approach to scrutiny as an example of instrumentalism. Maak argues that organisations can be viewed as moral agents with the capability to act with integrity. This was a particularly important point to make as it means that we can evaluate corporations based on their ethical activities as agents capable of making moral decisions. This of course requires the employees and managers of the corporation to be fully onboard and aware of the moral dimension of their decisions and the effects those decisions may have on various stakeholders. Corporate integrity is thus in Maak's view also a matter of personal integrity. Taking on this point of view, all communication about sustainability must be in line with the organisation's integrity and not used purely for economic gains.

### **Aspirational Talk**

Offering a different viewpoint to looking at sustainability communication, Penttilä (2020) discusses aspirational talk. Penttilä argues that talk and texts about CSR are rather a significant part of responsibility practices. The article by Penttilä (2020) provided a fascinating window to the concepts of aspirational talk and communication as constitutive of organisations (CCO). Aspirational talk refers to goals set by organisations that are yet unattained. CCO on the other hand, is a concept where communication is understood as a key process that constructs an organisation. Penttilä argues that texts and talk about corporate responsibilities are in-fact an integral dimension of responsibility practices.

Although aspirational talk it is often dismissed as mere goals with no action, it can actually push an organisation towards more responsible activities through the creation of expectations. The concepts of aspirational talk and CCO are based on the facts that language constructs social realities and organisations essentially exist in texts and talks. Thus, as Penttilä (2020: p. 68) argues, "the way to change organisations is to explicitly communicate aspirations for change." This article helps better understand sustainability communication through the idea of language as a construction agent of

reality. Therefore, organisational goals for sustainability improvements should not be dismissed as mere “talk no action”. Rather, when genuine, they can spur real development.

In his case study, Penttilä (2020) used the CCO perspective and aimed to find out how aspirational talk functions through communicative processes. The longitudinal case study of aspirational CR talk as a method allowed to understand these discursive practices over time. Penttilä was able to investigate the connection of aspirational talk and concrete organisational CR texts, seeing how this aspirational talk is embedded in organisational decision-making. He argues that ultimately these written texts together with the involvement of stakeholders are relevant for organisational reflexivity. This reflexivity and the language of expectations can provoke positive real-life change in organisation in terms of CR improvements. Nevertheless, Penttilä also notes that these improvements may be rather incremental progressions resulting of increasing awareness of current organisational practices.

## **Dialogue**

As Penttilä (2020) argues, stakeholder engagement is a key issue in sustainability communication. The book chapter by Golob and Podnar (2011) provided an overview of the concept of dialogue as a communication tool and stakeholder engagement strategy. They argue for the usefulness of dialogue, for example, in understanding issues that are important to stakeholders, working towards solutions together with stakeholders as equals, and ensuring trust and transparency. Dialogue is particularly important in corporate social responsibility strategy implementation as it allows for stakeholder engagement concerning issues of legitimacy and transparency.

However, Golob and Podnar (2011) also acknowledge the pitfalls of dialogue. Namely dialogue is often used uncritically, and it lacks a single clear definition. Dialogue in the organisational context is a complex and multifaceted concept. In practice, dialogue can also be used by companies as a vehicle for hidden agendas and it may disguise self-interest as concern for stakeholder opinions by achieving apparent consensus. Thus, the book chapter helped understand dialogue in a critical light. Dialogue is an integral tool for stakeholder engagement, but it should not be seen as a miracle fix. In practice, establishing symmetrical dialogue is challenging.

Although Golob and Podnar highlight that in practice dialogue is often simplified, they also provide several guidelines to keep dialogue symmetrical, genuine, and transparent. For example, they present Johannesen’s (1971, p. 376) six key characteristics of dialogical communication: genuineness, accurate empathic understanding, unconditional positive regard, “presentness,” a spirit of mutual

equality, and a supportive psychological climate. These six dimensions represent the ideal. However, in practice achieving all six is virtually impossible.

Golob and Podnar (2011) raise a particularly poignant point about stakeholder dialogue, which represents both its virtues and pitfalls. This is the fact that this dialogue may not in fact result in any agreement or solution. A solution should not be forced but rather it is important to listen to all contributions with an open mind and transparently share your own objectives. In the context of sustainability communication this means that the organisation must not use stakeholder dialogue as a means to showcase an apparent consensus. Rather the aim is to understand the needs of stakeholders and genuinely engage with these stakeholders to work towards more responsible solutions. This notion about dialogue is particularly important when considering the stakeholder group of employees.

## **Rhetoric**

Studying rhetoric helps understand textual or visual tactics used by organisations to communicate about corporate sustainability. In Western philosophy ethos, pathos, and logos are often identified as the main rhetorical tactics. Ethos stands for the credibility of the communicator and the degree of trust given. Pathos means appealing to the receiver's emotions in persuading them. Logos means appealing to the receiver with logic, proof and facts. Identifying these rhetorical tactics can help analyzing the strategy and thinking behind sustainability communication. The rhetorical situation aids in understanding the relationship of rhetoric to its context. Ihlen (2011) explains the rhetorical situation in three elements.

The first element Ihlen (2011, p. 153) identifies is "a pressing problem". This is some issue that must be solved with the help of a rhetorical response. Ihlen notes that this issue could be criticism on the way business is conducted by a multinational corporation. Such public debate can be detrimental for an organisation, for instance, through boycotts. Thus, the organisation has motivation to fix this issue.

Ihlen's (2011, p. 153) second element is "the audience". The audience is the receiver and target of the rhetorical acts. The rhetor's aim is to persuade the audience. Ihlen notes that for the multinational corporation, the audience is an entity that legitimates the corporation's actions. For the multinational corporation these entities are many: they could be governments, NGOs, investors and mass media. The list goes on. Thus, the rhetoric must function in this complex web of stakeholders.

The third element of the rhetorical situation that Ihlen (2011, p. 153) identifies is “constraints”. Ihlen notes that the constraints can be rhetorical, physical or cultural. Or all of the above. Ihlen says that the first constraint is “the requirement for it [the multinational corporation] to declare its responsibility”. That is, announcing that the corporation has responsibilities beyond obtaining money. Another key constraint is the skepticism of the audience. This must be taken into account to avoid accusations of greenwashing. The corporation must be true and credible in its claims. Ihlen also mentions the constraint of navigating complex cultural systems. Particular rhetorical tactics and tones are received differently in different cultures.

Ihlen notes that these three elements must be considered by the corporate rhetor when constructing a message or a response. Being aware of this can aid in studying specific communication acts.

## **Narrative**

In addition to rhetoric, another tool often used in sustainability communication is narrative and storytelling. Wehmeier and Schultz (2011) argue that CSR can be studied as a societal narrative, which is developed through the interaction of different actors. Wehmeier and Schultz argue that CSR storytelling should particularly be studied from a constructivist viewpoint. Thus, these stories should be seen as “part of the narrative construction of social reality” (Ibid, 2011, p. 472). That is, the stories are also a part of the identity-building of the organisation as well as a narrative aimed at external audiences.

Furthermore, CSR stories can serve to reduce the inherent complexity connected to CSR stemming from the multiplicity of stakeholders and contexts faced by large corporations (Wehmeier & Schultz, 2011). Looking at CSR from a narrative and storytelling perspective, stories about corporate responsibility often have a moral dimension. It is crucial to understand that these narratives have audiences that have been considered when constructing the narrative and the narrative may aim to influence this audience. Narratives help to reduce the complexities of CSR issues and they may help in constructing new norms and shape what is morally legitimate.

These different modes and tactics of sustainability communication are matters that are widely used but at times invisible to the recipient of the message. It is important to take them into consideration, as matters such as underlying narratives and rhetoric or the push for dialogue can significantly influence a message.

#### *2.4.2 THE PITFALLS: GREENWASHING, LEGITIMACY, AND PARADOXES*

The perceived benefits of sustainability communication are widely known in the corporate world. The wish to reap these benefits can at times lead to greenwashing and issues of legitimacy and paradoxes. In this section, I will first discuss these potential pitfalls before considering paradoxes as another lens towards corporate sustainability.

##### **Greenwashing**

Greenwashing is an important topic in understanding possible pitfalls of sustainability communication. It means exaggerating or twisting sustainability initiatives in order to gain an enhanced corporate reputation (Reilly & Hynan, 2014). Duthler and Dhanesh (2018) highlight that sustainability communication must be based on action. If there is dissonance between the company's sustainability actions and communication, it can lead to perceptions of hypocrisy, which instead of being beneficial will damage trust and legitimacy. Reilly and Hynan (2014) also warn of the negative impacts of greenwashing on the corporate image, highlighting particularly the role social media in creating public discussion rapidly and inciting a scandal.

Taking a different viewpoint, Signitzer and Prexl (2008) also discuss greenwashing but recognise that potential for conflict can be raised due to the high complexity of sustainability issues causing communicational challenges unintentionally. Concerning this, Peloza et al. (2012) warn about category bias. When there is a negatively perceived category, sustainability communication can result in a stakeholder backlash due to the sustainability communication being perceived as greenwashing, even when legitimate. It is important to note that the forest-based industry as a category can be viewed negatively by the public, for instance due to media discourse concerning deforestation. This discussion on greenwashing highlights the importance of being truthful but also aware of communicative complexities and being sensitive to possible negative category bias in order to achieve legitimacy in sustainability communication.

##### **Legitimacy**

Kryger Aggerholm and Asmuss (2016) define legitimacy as an assumption that an organisation's actions are deemed appropriate within the prevailing system of values and norms. Kostova and Zaheer

(1999) argue that it is crucial to proactively manage organisational legitimacy. It is important that communicated messages are in line with company actions and strategy. Legitimacy should be consistently tested and redefined in order to remain proactive. This highlights the importance of dialogue with stakeholders to gain alignment in managing legitimacy. Alignment is created when stakeholder interests are viewed to be in the best interest of the company itself (Steyn & Niemann, 2014).

### **Paradoxes and sustainability communication**

Concerning threats to legitimacy, Iivonen (2018) discusses some paradoxes that can occur in sustainability communication. These paradoxes can arise when a company's core functions are "negatively correlated with a specific social goal" (Iivonen, 2018, p. 309). Iivonen raises the example of Coca-Cola with its goals of economic gains from soda sales, and yet a social goal of tackling obesity.

Iivonen (2018) further defines strategic paradoxes as particularly salient and challenging for the company. These paradoxes challenge the legitimacy of sustainability actions. Such responsibility communication paradoxes can be present in many organisations where the core functions of a company are perceived as harmful by the public. These types of companies could be cigarette companies, oil companies or even forest industry companies, which must respond to stakeholders' concerns over their functions. UPM, for instance, is ultimately a large industrial company, the functions of which have a significant environmental impact regardless of successes in sustainability and its integration into strategy. These paradoxes can be problematic, and they may elicit different types of responses in organisations. Iivonen points out that such paradoxes do exist and that companies are often actively dealing with them to diminish their effect on the company. This helps in understanding the complexities of sustainability communication and being critical of companies' responsibility communication actions.

There are many types of defensive actions companies may take to mitigate the impact of these paradoxes. Defensive actions towards strategic sustainability paradoxes as sometimes being even manipulative (Iivonen, 2018). Iivonen (2018) lists different types of defensive reactions and it is easy to see how these could be seen as manipulative. Such mechanisms were for instance, projection or repression. Projection is when bad traits are externalised towards another entity. Essentially this is scapegoating. Repression on the other hand is simply blocking these paradoxical tensions. These

mechanisms are hardly good practice and certainly seem more like lying than trying to legitimately resolve sustainability issues. When interpreting responsibility communications by corporations it is integral to consider these paradox issues and the possibility that the corporation might attempt to divert stakeholders' attention away from these paradoxes.

Concerning organizational discourses, Iivonen (2018, p. 312) argues that: "From the discursive perspective, actors' responses to organizational paradoxes can be understood as attempts to construct reality in a way that best suits their needs and goals and to persuade others to adopt their view of reality." This is an interesting notion of the construction of reality to overcome cognitive dissonances about an organisation. However, Iivonen also notes that other actors may not buy into the view that is being persuaded.

It is clear that there are increasing demands for corporations to try and reach certain social and environmental goals whilst they must simultaneously continue to pursue their economic goals. This can create friction if these two goals are in a paradox. Companies may try to use different methods to overcome these paradoxes and such methods might not always be completely transparent. This is why it is crucial to consider these paradoxes and the measures corporations take to overcome them to remain critical or corporate responsibility communications.

### **The paradox perspective towards corporate sustainability**

Nevertheless, a paradox perspective is increasingly being discussed in academic literature regarding sustainability (Hahn, et al., 2018). The paradox perspective towards corporate sustainability is gaining traction, although it is still in its infancy. It highlights the benefits of acknowledging tensions between different objectives. These tensions are particularly prevalent in the sustainability context: "-- corporate sustainability is inherently laden with tensions between different dimensions at different levels that reside at different temporal and spatial scales (Hahn, et al., 2018, p. 236)."

Hahn et al. (2018) argue that the paradox perspective enables to achieve competing sustainability objectives because this perspective does not seek to align the environmental and social directly with the financial. This perspective takes on a different outlook from the business case approach where environmental and social sustainability are not seen as having intrinsic value. Hahn et al. (2018) argue that the business case logic seeks to alleviate tensions, which in turn boils down to a reductionist viewpoint towards sustainability. This is an interesting point of view to the topic of paradoxes in corporate sustainability. Although it is somewhat separate from the paradox thinking in the



communication example and its navigation of paradoxes by stakeholder, this paradox perspective provides another viewpoint towards these paradoxes that inherently occur in corporate sustainability. This perspective essentially argues that acknowledging the paradoxes can also alleviate the threat towards legitimacy posed by these tensions.

This section of the literature review is named as the pitfalls; a combination of topics that can create more harm than good when pushing corporate sustainability, and especially corporate sustainability communication. Indeed, matters such as greenwashing that might bring surface level and fast attention, are often extremely harmful for corporate reputation in the long run. Companies should achieve truthful legitimacy when communicating about their sustainability. Nevertheless, paradoxes inherently exist and are rationalized by stakeholders using different strategies. However, although this section is called pitfalls, acknowledging these paradoxes can also act as a push factor for environmental and social sustainability objectives that exist beyond the business case.

## 2.5 EMPLOYEES AND SUSTAINABILITY COMMUNICATION

This thesis identifies employees as a key stakeholder group when considering sustainability communication. Thus, this section will discuss topics related to internal communication specifically, as well as the topic employee engagement.

### 2.5.1 *INTERNAL COMMUNICATION*

It is important to note that different stakeholders hold different views on corporate sustainability. According to Pelozo et al. (2012) employees, in comparison to consumers for instance, will more likely require a justification for sustainability initiatives and they are more positively influenced by them when they fit to the core business of the firm. Employees are also more likely to be attuned to sustainability communications regarding their company than consumers.

Although much of literature regarding sustainability communication focuses on external reporting, internal communication is crucial as employees are more likely to engage with it (Duthler & Dhanesh, 2018). Through this corporate storytelling, particularly engaged employees can become important

sustainability champions for the company and in turn also impact external views on the company's sustainability efforts (Duthler & Dhanesh, 2018). This emphasises the fact that internal and external communications do not function in a vacuum but are rather inherently interrelated.

Signitzer and Prexl (2008) also note that employees act as first contact to the company to many external stakeholders. Signitzer and Prexl argue that sustainability communications should first be directed towards internal audiences before external audiences, highlighting the significance of the employee viewpoint. Reilly and Hynan (2014) further emphasise this by arguing that in order to truly institutionalise sustainability, it must first be embedded into corporate culture.

It is important to note that in addition to internal communications, employees also receive external communications regarding their company (Duthler & Dhanesh, 2018). Duthler and Dhanesh (2018) argue that the boundaries between internal and external communications are becoming blurry. This highlights the importance of considering all stakeholders when formulating messages. For instance, Ki and Shin (2015) identify the company website as a key communication channel for sustainability issues. According to Ki and Shin the website is an information hub and face for the company. Employees, and crucially future employees, surely explore the company website closely, thus, this thesis will also look at the company website as a secondary data source.

However, external messages reaching employees, particularly regarding the debate-provoking sustainability topics, do not necessarily stem from the company itself. Different third parties, such as NGOs have a key role in the public discussion about sustainability issues. These messages cannot be mediated by the company, emphasising the significance of genuine sustainability initiatives as well as having a strong and coherent sustainability communication strategy. As this thesis focuses on a field that is widely covered in the media, particularly in Finland, it is crucial to take into account these third-party streams of sustainability communication as well. Furthermore, it is likely that employees are highly attuned to media attention regarding their company.

Employees are a key stakeholder group when considering sustainability communication as they are likely highly attuned to these messages. Furthermore, engaging employees and institutionalising sustainability is crucial for the overall success of corporate sustainability. Employees can also act as company advocates, enhancing the external reputation of the company.

### 2.5.2 *EMPLOYEE ENGAGEMENT*

In order to gain a deeper understanding of the employee dimension and outcomes of corporate sustainability and its communication, it is important to take into account some organisational behaviour and human resource management concepts. This section will particularly look at topics regarding the connection of corporate sustainability and employee engagement. I will first discuss the topics of corporate identity and person-organisation fit before going more into detail about employee engagement in terms of corporate sustainability.

A key aim of strategic sustainability communication is bettering the public reputation of the company. This is connected to the organisational behaviour concept of corporate identity, which is the overall image diverse stakeholders have of a corporation. This concept is relevant in the context of employee engagement as it can be connected to the topic of person-organisation fit. Corporate identity is the distinctive and enduring qualities of a company (Michaels & Grüning, 2018). Corporate identity is identified as a key strategic resource for reputation management (Balmer, 2017; Flint, et al., 2018). Karaosmanoglu et al. (2016) reinforce this by arguing that an organisation's reputational stance can count more than its offerings. Karaosmanoglu et al. (2016) link corporate identity to the ethical visibility of the company brand, highlighting the relevance of sustainability in corporate identity.

Discussing the process of corporate identity creation, Flint et al. (2018) emphasise the importance of corporate identity congruence, that is, creating a unified whole image to avoid confusion. This is complicated because there can be significant complexity within companies. Flint et al. (2018) studied these complexities in wineries, where employees often wished to emphasise tradition simultaneously with modernisation, creating incongruencies in the corporate identity. Similarly, the sustainability goals of the case company might not be congruent with all of its industrial operations, creating mixed signals.

Person-organisation fit is a human resources concept, which is closely connected to the perception and aim of sustainability communication and corporate identity. Da Silva et al. (2010) define person-organisation fit, as when “an individual's attitudes and behaviors are influenced by the extent to which the organization and the individual are similar or have a fit on certain characteristics” (Da Silva, et al., 2010, p. 145). This fit has been related to matters such as job satisfaction and commitment, thus, it is desirable for companies have positive fit with employees. For instance, Farzaneh et al. (2014) note that a good person-organisation fit has a positive effect on organisational citizenship behaviour

while Memon et al. (2018) argue that person-organisation fit has a strong negative effect on turnover intention due to emotional attachment to the company.

In the resource-based theory of human resources, employees are considered to be a source of competitive advantage (Boxall & Purcell, 2003), thus, the person-organisation fit is a concept that could create value for a company. Concerning sustainability communication, this concept deals with the fit between the employees' ethics and the company's ethics, as perceived by the employee through sustainability communication.

Ruiz-Palomino et al. (2013) discuss the ethical dimension of person-organisation fit. They found that an ethical culture had a positive impact on the overall person-organisation fit but in-fact an ethical culture is beneficial independently of the specific values of employees. This further justifies the study of sustainability communication from the employee perspective.

Going further into the connection of sustainability and employee engagement, it is a relatively widely studied topic. For instance, Yap (2019) found that green HRM practices do have a relationship with employee sustainability engagement. However, it has been found that sustainability practices directed at employees not only raise internal engagement on corporate sustainability, but also wider engagement at work.

Glavas (2012) studied sustainability in terms of meaningfulness at work. He noted that employees are increasingly interested in finding meaningfulness in their work. This is in turn connected to the appeal of social and environmental sustainability in the workplace. Glavas notes that positive impacts of corporate sustainability have been researched on certain employee-related topics such as performance, engagement, retention, creative involvement, commitment, attractiveness as an employer, identifying with the organisation, organisation citizenship, and employee relationships. He also notes that emotions and values alignment play a significant role in business decision making and employee motivation. Essentially, Glavas (2012) highlights that employees are motivated and engaged by a multitude of matters, not just by producing financial gains for shareholders.

The article by Glavas (2012) highlights meaningfulness at work, which is connected to corporate responsibility. The article aims to give concrete examples of types of employee engagement and how each type is to be managed, particularly in terms of engagement related to corporate sustainability. These types are shown in the graph below as *peripheral*, *disengaged*, *embedded*, and *lone ranger*. The split into these types was interesting as I will interview employees regarding their personal

experiences and perceptions for the purpose of this thesis. Thus, understanding their way of engaging with the company and with corporate sustainability can bring nuances to the analysis. It can be expected that employees at UPM also fall into different categories in terms of engagement, considering their different roles as well as personalities.

Figure 1: Degree of engagement in and at work, modified from Glavas (2012, p. 22)

		<b>In Work</b>	
		<i>Low</i>	<i>High</i>
<b>At Work</b>	<i>High</i>	<b>Peripheral:</b> Employee loves company but is not inspired by what he or she does each day	<b>Embedded:</b> Completely engaged employee who loves the company and what he or she does personally
	<i>Low</i>	<b>Disengaged:</b> Completely uninspired employee	<b>Lone ranger:</b> Employee enjoys functional tasks but is not engaged by the company vision

Concerning the particularities and the management of each type, Glavas (2012) does not even delve into the *disengaged* category. This is interesting, as large organizations certainly have such employees as well, and it would be arguably highly beneficial to capture the engagement of these people. Oftentimes, employees conducting repetitive manual labour may feel disengaged and unmotivated by the corporate agenda. As UPM is a company with a large blue-collar section in their workforce, it should be a priority to consider the possibility of such disengagement. Nevertheless, Glavas does describe the other categories in a manner useful for this thesis.

In the *peripheral* level, sustainability is present on a strategic level but not in the daily tasks. This employee likes the company but is not particularly motivated by her daily tasks. Here Glavas (2012) suggests motivating these employees by communicating better to increase awareness of the company's efforts, by enabling volunteering abilities to increase pride in the employee's own actions, and by increasing corporate philanthropy. Informing employees of how their work influences corporate responsibility has been found beneficial for both employee engagement and the furthering of corporate responsibility actions. Thus, communicating clearly about corporate sustainability and the role of each employee should be useful for engaging employees. Increasing volunteering opportunities could add to this feeling of engagement.

The *lone ranger* is essentially the opposite of the peripheral. This person is motivated by their role, but not so much engaged with the company's overall aims. Concerning sustainability, they work directly with matters that contribute to sustainability, whereas the company itself might not be deeply involved with the topic.

Finally, the *embedded* category is host to employees who are entirely engaged. They like the company as well as their own tasks. Concerning sustainability, these employees would work in organizations that are engaged with sustainability and in roles directly addressing sustainability. Glavas says that this is the most desired category when it comes to sustainability engagement, as well as the most difficult to achieve.

Ultimately, Glavas (2012) argues that sustainability can be a key driver in increasing employee engagement, however, only if it is embedded in the organization. Furthermore, sustainability should be personal and not a cookie-cutter method to truly work. These are interesting views towards sustainability and employee engagement as they acknowledge the nuanced nature of each role and person.

The concepts of corporate identity, person-organisation fit, and employee engagement provide a framework for understanding the employee outcomes of sustainability communication as well as possible value created for the company by these communication actions.

## 2.6 SUMMARY OF LITERATURE REVIEW

This literature review has provided an overview of the existing academic discourse regarding the research questions of this thesis:

How do employees in a Finnish forest industry company perceive sustainability communication?

What is the role of sustainability in the strategy and daily functions of the case company?

How is sustainability communicated in the case company?

## What implications does sustainability communication have towards the employees?

First, discussion on the literature regarding corporate communication defined strategic communication as a purposeful tool for furthering organisational missions (Hallahan, et al., 2007). When sustainability is a core strategic aim, it is inherently a key issue for strategic communication. Considering the employee focus, micro-level communication was discussed as an important consideration for understanding the complexities of multi-level communication (Kryger Aggerholm & Asmuss, 2016).

Second, focusing on corporate sustainability, I raised key definitions regarding sustainability as well as concepts surrounding the topic. In this section, the business case approach towards sustainability was also highlighted due to its significance when considering sustainability at UPM. Concerning the discussion about the business case, I also touched on reputational issues regarding sustainability, which are widely thought to be beneficial, although this is not unambiguous (Peloza, et al., 2012). In this sustainability section I also raised the topic of sustainability in multinational corporations, which is relevant to UPM as well as an element that adds complexity to the legitimacy and ethics of sustainability actions.

Third, when discussing sustainability communication in specific, I raised different modes and tactics, such as rhetoric, narratives, and dialogue into closer inspection. This is crucial in understanding the underlying intentions as well as different means of sustainability communication. In this sustainability communication section, I also raised the important topic of potential pitfalls, such as greenwashing, legitimacy, and paradoxes. Notably paradoxes may also act as a propelling factor for sustainability (Hahn, et al., 2018).

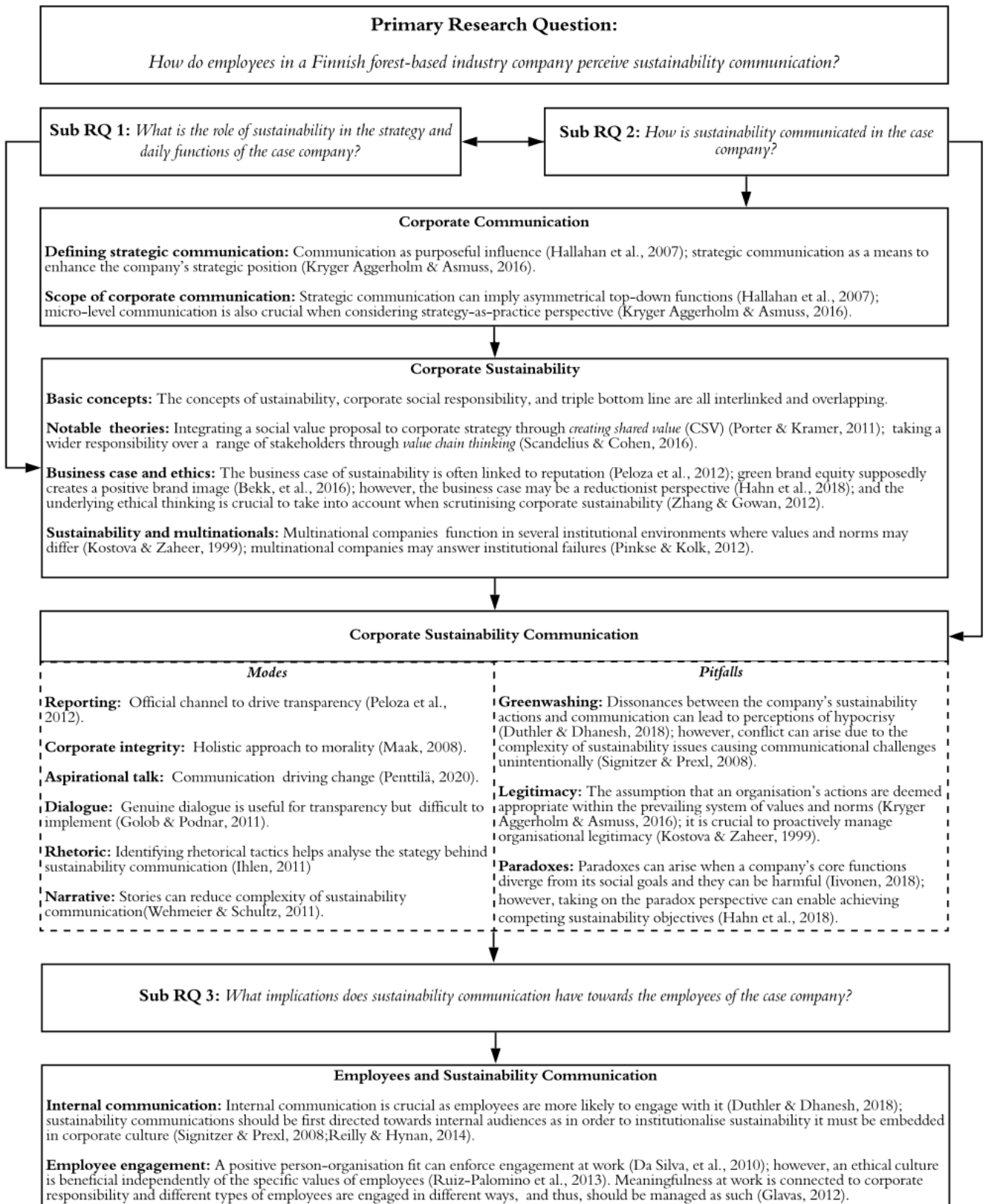
Finally, fourth, discussed the topic of employees and sustainability communication. In this section, I emphasised the importance of internal sustainability communication and employee engagement for institutionalising sustainability and maximising its benefits (Duthler, Dhanesh, 2018; Peloza et al. 2012; Signitzer and Prexl 2008). This literature further supports the focus of this thesis on employee perceptions of sustainability communication. In this section, I also discussed the topic of employee engagement from the person-organisation point of view, as well as a meaningfulness point of view. Interestingly an ethical culture was found to have positive employee outcomes regardless of

employees' values further enforcing the sustainability and employee focus of this thesis (Ruiz-Palomino, et al., 2013).



Figure 2: Visualisation Summary of Literature Review

### Visualisation Summary of Literature Review



## 3 METHODOLOGY

### 3.1 INTRODUCTION TO METHODOLOGY

To provide ramifications for my chosen methodology, I will first briefly discuss the epistemological starting point of this study, followed by a justification for the use of a single-case study. The context of this case study will then be discussed in some detail to provide an informed basis for understanding the data collection and subsequent analysis discussed later.

### 3.2 EPISTEMOLOGICAL STARTING POINT

Before elaborating on my specific research method for answering my research questions, it is important to discuss my epistemological assumptions as a foundation. The epistemological starting point for this study draws from constructionism. Looking at knowledge through the constructivist lens means that reality is constructed by individuals and meanings are formed through social interactions (Kovalainen & Eriksson, 2008). As my research questions are based on perceptions and the way in which employees construct meaning, a constructivist starting point is appropriate. Birkinshaw et al. (2011, p. 576) support my choice of constructivism by reflecting on the complex nature of today's organisations: "The multi-faceted, contextually situated interactions that characterise today's complex cultural organisations demand a more nuanced epistemological approach rather than a predominantly positivist one."

Furthermore, I will also draw from the tradition of critical realism, in which it is assumed that there is a real world out there, even if this cannot be proved or disproved (Easton, 2010). Critical realism is based on the fact that we behave as if the surrounding world is a real and not a mere construct (Ibid.). In studying this case, I accept the concrete nature of the world but focus on the construction of meaning by company employees. Corporate identity is by definition a construct that is upheld by common myths and stories, yet we tend to see companies as concrete and real entities with physical buildings and tangible products (Flint, et al., 2018). Thus, these epistemologies serve as an applicable foundation for my study.

With these epistemological underpinnings in mind, I chose the method of a single-case study for answering my research questions. This is the case of sustainability communication and corporate identity as perceived by the employees of UPM. The common thread throughout this case is the integration of sustainability into corporate strategy.

### 3.3 SINGLE-CASE STUDY

A case study is an ideal method for a research project of this scale and scope as it allows to delve into the complex academic topics of sustainability communication and corporate identity through a concrete “real-life” format (Kovalainen & Eriksson, 2008; Yin, 2013). The aim of the single-case study is to investigate a social entity, such as UPM, and construct a holistic picture of the case by using multiple data sources (Easton, 2010; Yin, 2013).

My case will be intensive and holistic as I will emphasise the contextual nature of the phenomenon under scrutiny (Kovalainen & Eriksson, 2008). The perceptions of communication actions relating integration of sustainability at UPM are inherently subjects to the unique country, company, and industry contexts. The phenomenon and its contexts are intertwined, which enforces the usefulness of a single-case study (Dawes Farquhar, 2013). A description of these contexts in relation to the study will be provided in the next chapter. I will use rich description to construct a contextualised interpretation of the details of the case.

Wrona and Gunnesch (2016, p. 734) note that selecting a single case often relies on identifying “a case with revelatory potential”, an “extreme case” or a “typical case”. I chose the case of UPM as it may belong to the category of a case with revelatory potential because it provides a unique context for new observations about communications and corporate identity. However, the case may also reveal typical dimensions of communication receipt. Connected to the selection method, Ellinger and McWhorter (2016) identify different purposes for a case study, such as explanatory, exploratory, descriptive, and interpretative. Although it could be argued that my case touches on each of those purposes, the primary purpose of the UPM case may be descriptive, as I aim to provide rich description of the phenomenon under focus. Through this description, I can uncover how the case works and analyse the intricacies it holds (Kovalainen & Eriksson, 2008).

### 3.4 CONTEXT OF THE UPM CASE STUDY

Before describing my research-method selection more in-depth, I will provide some crucial contextual information regarding the case. A qualitative case study cannot be analysed in a vacuum. Rather a primary purpose for the case study is to investigate a phenomenon in relation to its social, cultural, historical, geographical, and economic contexts (Kovalainen & Eriksson, 2008; Wrona & Gunnesch, 2016).

The context-specific nature of qualitative case studies has raised some critique that as the results cannot be generalised, there is no valid contribution to academic discourse (Ellinger & McWhorter, 2016). However, evaluating qualitative research through the lens of the objectivist quantitative tradition fails to grasp the true potential for contribution (Mitchwell & Clark, 2018). Although qualitative research is context specific, it can still produce transferable knowledge and boundary-breaking exploratory insight (Birkinshaw, et al., 2011). Rather than aiming to produce generalisable results, the emphasis must be on accurate description of the case (Kihn & Ihantola, 2015). I will now discuss contextual information regarding the case, beginning from the wider context of the industry and narrowing down to company information.

The forest industry is a heavy industry. Traditionally the industry produces low value-added products that are homogeneous and standard. They are often also heavy and difficult to transport (Rusko, 2011). The traditional main branches of the industry are forestry, the wood products industry, and the paper and pulp industry. However, currently the industry is also looking towards more sophisticated biorefining products and biochemicals.

Despite the heavy nature of the field, the forest industry is in an enviable position concerning sustainability due to the renewable nature of its raw ingredients (Husgafvel, et al., 2013). Sustainability is a major focus in the field. In order to anticipate any future pressures and make the most of competitive advantages, forest industry companies must be proactive when it comes to sustainability (Husgafvel, et al., 2013). Adaptation is, and has been in the past, crucial for the longevity of the business. Forest industry companies have had to, for instance, cope with structural changes resulting from the decreasing demand for communication papers in European countries (Mäkelä, 2017). Adapting investments to match industry trends rather than fighting against those

trends has been instrumental in maintaining competitiveness (Näyhä & Pesonen, 2014). Nevertheless, Mäkelä (2017) notes that although the Finnish forest industry has a good environmental track record, the industry still causes harmful impacts for the environment.

The forest industry in Finland has a long and meaningful history. Still today it contributes majorly to the Finnish society. Over 20% of Finland's export revenue stems from the forest industry and it is a major employer, particularly outside the metropolitan areas and cities (Mäkelä, 2017, p. 183). The Finnish forests are mostly in private ownership. It has been calculated that every fifth Finn owns some forest. These facts highlight the importance of the industry on both a national and grassroots level. It is important to note that the forest industry is viewed quite positively in Finland as there is a long history of sustainable forestry and economic benefit stemming from the industry. Moreover, many Finns past and present have been employed in this industry. This positive category bias may be completely contrary in many other societies, which have been affected by irresponsible plantations and fellings.

The Finnish forest industry is highly internationalised. At the beginning of the 20<sup>th</sup> century, most of the production activities were based in Finland. In a stark contrast, by the end of the 20<sup>th</sup> century two-thirds of production was abroad (Rusko, 2011). The Finnish forest industry is a globally significant player in the field (Koskela, 2015).

Due to the significance of the industry, Finland is a home to several large forest industry companies. The largest companies are UPM, Stora Enso, and Metsä Group. Just like the industry it functions in, UPM also has long and traditional roots in the Finnish business landscape. Its origins can be traced as far as 1870s, which is when the first of its companies to be merged into UPM in the future began their functions as saw and paper mills (UPM, 2020b). UPM Kymmene Oyj as it is today was formed in 1996 as a merger of Repola, Kymmene and Yhtyneet Paperitehtaat (UPM, 2020b).

Today UPM is a large multinational company with 19 000 employees in 46 countries and customers in 120 countries (UPM, 2020c, p. 10). UPM's structure consists of six business areas: UPM Biorefining, UPM Energy, UPM Raflatac, UPM Speciality Papers, UPM Speciality Papers, UPM Communication Papers, and UPM Plywood (UPM, 2020c). These business areas have relatively large autonomy in terms of their functions. The Group level binds these all together and manages them on a general level. This division into business areas together with the spread to different geographical locations adds complexity to studying the company. Furthermore, the majority of UPM employees

are blue-collar workers rather than office workers. This study is limited to office workers due to constraints of gaining access to shop-floor personnel. It should be acknowledged that the viewpoints of UPM factory workers in Changshu may differ drastically to the views of office employees at the Helsinki headquarters.

In terms of sustainability, UPM has taken an active and integrative stance, highlighting the fact that sustainability is inseparable from its strategy as a whole. The focus on a sustainable value chain as well as local cluster development are highlighted in annual reports (UPM, 2019a; UPM, 2020c). Theoretically speaking, UPM's sustainability efforts follow the creating shared value concept. They for instance redefine productivity in the value chain by resource efficiency and utilising circular economy in their processes. They for instance recycle 90% of process waste and utilise by-products in other to make new materials (UPM, 2019a, p. 13). They enable local cluster development by investing into the infrastructure around their production plants. They also create economic wellbeing through taxing and wages. They focus heavily on reconceiving products and markets through their innovative forest-based bioindustry products, such as nanocellulose technology and biofuels, as well as producing traditional forest industry products with the highest standards (UPM, 2020c). To signify its commitment to sustainable bioeconomy, UPM rebranded itself as UPM – The Biofore Company in 2015. The Biofore stands for the combination of bio and fore, as well as forest (UPM, 2020d). This highlights the new innovative and sustainable business areas added to the traditional paper and wood processing portfolio.

Furthermore, UPM has been recognised as the industry's most responsible company in the Global Dow Jones Sustainability Index for 2018-2019, marking the sixth time for this achievement (UPM, 2019a, p. 7). Moreover, the United Nations recognises UPM as one of 34 Global Compact LEAD companies recognising world-class commitment to corporate sustainability (UPM, 2019a, p. 7). UPM is the only Finnish company and the only forest industry company to receive this recognition. All these sustainability achievements are widely communicated to a wide range of stakeholders through the annual report, specialised articles, advertising and much more. In studying my primary interview data, it is crucial to take into account this heavy emphasis on sustainability by the company.

In addition to UPM's sustainability achievements, it is also crucial to take into account the Finnish context of the company when considering the employee dimension of this thesis. As the study was mainly conducted at the Finnish headquarters of UPM, the particularities of a typical Finnish work culture must be considered alongside the specific working culture of UPM. The Finnish organisation

is typically relatively flat as opposed to hierarchical. This is an important consideration as these factors can influence the way in which people interact and receive company messages on a micro-level, potentially influencing their perceptions of sustainability communication (Kryger Aggerholm & Asmuss, 2016).

### 3.5 DATA COLLECTION

The case context provides ramifications for the data collection conducted. To construct the case, I conducted semi-structured interviews of case company employees as primary data as well as compiled relevant data concerning sustainability at UPM from company and media publications. Using these different data-collection methods aids in constructing a holistic view of the case. The semi-structured interviews consisted of scripted questions as well as further probes stemming from matters that arose in the organic conversation (Qu & Dumay, 2011).

#### 3.5.1 INTERVIEWS

I chose semi-structured interviews as the interviewing framework because they allow for reflection needed to answer the perceptive dimensions of my research questions (Qu & Dumay, 2011). In these interviews, I particularly wished to elicit accounts of detailed individual perceptions as well as focus on how meanings are produced by the employees. Closed questions help provide facts and details while open-ended questions allow the interviewee to elaborate on the complex issues regarding individual perception. A generalised interview guide that was modified for each interviewee and adapted in each conversation is presented in appendix 1.

In order to gain a thorough view of the case, it is crucial to obtain a carefully considered sample when conducting both the interviews and the textual data collection. In order to gain a comprehensive but in-depth sample, ten UPM employees were interviewed a single time. I chose this number as it is manageable within the timeframe and scope of a master's thesis. This number allows for both inspection of several different viewpoints and time for the in-depth interviews necessary for answering my research questions. The interviews allowed time for both structured questions and

reflection. The interviews were conducted with the help of an interview guide and probes were asked at appropriate times.

My contact person from UPM helped with making the interviewee-selection. After hearing their suggestions, I contacted the potential interviewees by an email, which explained the premise of my research, its implications for the interviewees, and practical interview information. Out of twelve people asked, ten agreed for an interview. Eight of these interviews were held face-to-face at the UPM headquarters in Helsinki whilst two interviews were held via a video-call. The interviews lasted 30-60 minutes. The interviewees participated voluntarily. The research and its use were briefed before each interview to enable informed consent about participation to ensure the ethics of research (Kovalainen & Eriksson, 2008).

To gain a well-rounded description of the case, I decided to interview people from varying organisational levels and different departments as well as business functions. It is likely that employees from different backgrounds, levels, and functions have different perceptions of sustainability communication and the corporate identity of the firm. Consulting these different people allows for rich and well-rounded description of the case. However, I also wished to gain a clearer picture of UPM's communication strategy. Thus, I interviewed two people from the communications team.

I will now describe the interviewees to provide context for data analysis. As my research questions concern employee perceptions of the case company, the answers may be sensitive. It is possible that employees may end up in an unfavourable position if the comments are identified with a person. Thus, anonymity must be established, even if it may be difficult due as I interviewed people distinctly based on their roles and seniority (Kovalainen & Eriksson, 2008). Interviewees will be addressed by terms that are descriptive enough to illustrate the role of the interviewee but loose enough to maintain anonymity. In this initial description, I will provide approximate career length at UPM, business function or task, and location of the employee. The interviewees will be described in the chronological order of interviews conducted, which was random.

Figure 3: List of Interviewees



Interviewee 1:	Long career at UPM. Business Development in Biochemicals. Lappeenranta office.
Interviewee 2:	Very long career at UPM. Pigment sourcing. Augsburg office.
Interviewee 3:	Medium long career at UPM. Value Chain in Biofuels. Headquarters.
Interviewee 4:	Newcomer at UPM. Supplier development at Raflatac. Headquarters.
Interviewee 5:	Long career at UPM. End user management at Plywood. Lahti office.
Interviewee 6:	Medium career at UPM. Communications. Headquarters.
Interviewee 7:	Very long career at UPM. Corporate Responsibility. Headquarters.
Interviewee 8:	Very long career at UPM, Responsibility Communication. Headquarters.
Interviewee 9:	Newcomer at UPM. Group Legal Council. Headquarters
Interviewee 10:	Medium long career at UPM. Group Tax. Headquarters.

As seen from the descriptions, the interviewee selection was successful as the interviewee sample was relatively heterogeneous, considering the fact that most people had to be interviewed at the Helsinki office to benefit from the nuances of face-to-face discourse. Time spent by interviewees at UPM spanned from 6 months to over 30 years. Three of the six business functions were represented directly. In the sample, the group level was over-represented. However, within the group umbrella, people from different specialisation areas were interviewed.

There are some clear limitations to the interviewee sample. As noted in the company brief, there are 19 000 people working at UPM, most of whom work in production in various geographical locations. Thus, my sample is clearly from the point of view of white-collar employees in Finland and Europe. However, as this is a qualitative study, the sample was not chosen to generate generalisations. Rather the method aims to uncover new interpretations with the inseparable wider context in mind.

### 3.5.2 INTERVIEWS: CODING AND ANALYSIS

The result of the interview data collection is a massive amount of unstructured information. Eight interviews were transcribed word-for-word from recordings. This helps maintain as much nuance and detail as possible in order to map out perceptions, meaning-making, and the often-intricate underlying assumptions stemming from the interviews. One interviewee declined recording and one recording was corrupted upon finishing the interview. Out of these two interviews, detailed notes were taken.

After transcribing the interviews, I coded them. The coding was data driven. I did not have predetermined codes, rather I expected some to emerge from the material after close inspection. I chose data-driven coding due to the revelatory potential of the case. I do not wish to restrict the findings to predetermined codes when new observations can arise during the analysis process. It is crucial not to distort interview answers to elicit a particular code or analysis.

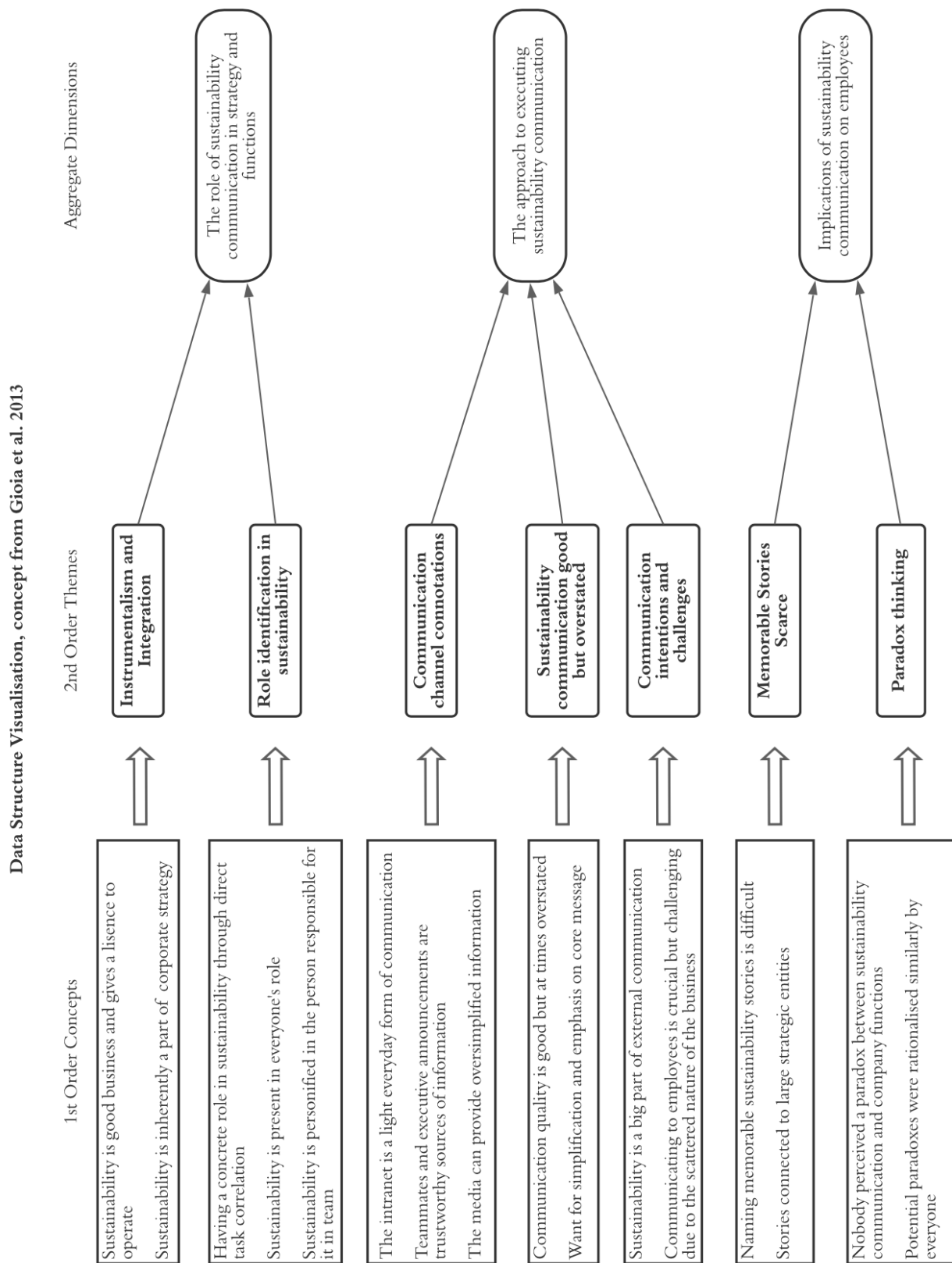
After establishing some codes, the next step is to construct categories and themes to make sense of these codes and facilitate the interpretation process of data. Through these analysis processes, I aim to articulate how meaning is created, what perceptions are held, and how these perceptions have come about. Through interpretation, data will be connected back to existing literature and theory. Chowdhury (2014, p. 1135) calls this circle of qualitative data analysis “coding, sorting, and shifting” data, emphasising that this can be a nonlinear process of examining the whole scenario in its natural setting. I will analyse my data according to this view as it leaves space for new observations and interpretations while emphasising the circular nature of qualitative data analysis.

To illustrate my data analysis process further, I will utilise a framework by Gioia et al. (2013, p. 21) (see figure 4). This framework aims to illustrate the data structure and showcase how the analysis progresses from raw data in order to establish qualitative rigour. The progression is showcased by illustrating the connection from concepts to themes, and themes to aggregate dimensions. Gioia et al. coin these steps as 1<sup>st</sup> order concepts, 2<sup>nd</sup> order themes, and aggregate dimensions.

The concepts in the 1<sup>st</sup> order analysis essentially stem from codes. This first stage focuses on the terms and language used by interviewees. Here I raised interesting emerging and illustrative concepts from amongst a myriad of codes. With these emerging 1<sup>st</sup> order concepts I will begin to categorise the different codes and find similarities in order to group them together. Eventually this will bring me to 2<sup>nd</sup> order analysis of identifying themes that emerge from the data. I further evolve these themes to more abstract concepts to be further analysed. In my thesis, these 2<sup>nd</sup> order themes construct the structure of the findings chapter. With the 1<sup>st</sup> order concepts and 2<sup>nd</sup> order themes crystallised; I can

move the analysis towards the aggregate dimensions. In my thesis, I adapt this framework by Gioia et al. to tie the aggregate dimensions back to my research questions. These dimensions will subsequently provide the structure of the discussion chapter, answering these research questions.

Figure 4: Data Structure Visualisation



### 3.5.3 *SECONDARY DATA*

The secondary data for this thesis was collected through looking at company publications and sources. In analysing this textual data, I will mainly utilize it as contextual data for understanding the interview findings. However, I will also look into the discourses they represent. Discourse analysis studies the established meanings around a topic, which shape the way we talk about it (Cheek, 2004). It also focuses on the consequences that discourses can have in real life (Kovalainen & Eriksson, 2008). Although the main purpose of the textual company and media data is to provide context, I believe it is important to try and understand also the discourses they represent.

Looking at the language and framing used in company publications will help analyse the message the case company wishes to transmit to its key stakeholders. Identity, institutions, strategy, and organisational change are key areas in the study of organisational discourses (Kovalainen & Eriksson, 2008). All these topics link to the focus of this study, enforcing the necessity of including textual discourse analysis.

Similar to the interviews, I will also aim to code, categorise and identify themes in the textual data to connect to the interview findings. The aim with the discourse analysis is particularly to uncover some underlying assumptions and attitudes in these texts (Portugali & Alfasi, 2008).

## 4 FINDINGS

### 4.1 INTRODUCTION TO FINDINGS

Through analysing the interview data in conjunction with secondary data resulted in rich findings. Some of these findings were expected whilst others were more surprising when considering my initial literature review and personal preconceptions.

I analysed the interview data by finding patterns and themes as well as unique emerging points of view. This is due to the fact that in some questions, answers by the different interviewees were remarkably similar regardless of the different roles and levels of seniority. However, in some questions, the answers clearly split between the respondents, revealing differing viewpoints.

Here I have split the interview findings into seven different topics stemming from the data structure presented in figure 4. I will follow the data structure and begin from wider themes going towards the more specific questions. The first topic regards the wide questions about the nature of sustainability at UPM. Here I identified the prevalence of instrumentalism and integration. Following this, I will discuss the relation of sustainability to the role of each interviewee. Here answers provided a clear split in viewpoints. After this I will discuss the pragmatic topic of communication channels, providing an overview to employee perception of the different channels and their particular features. Moving on from the channels, I will discuss the findings regarding the quality of the communication itself, identifying that the general perception of the quality of communication is good but the amount is even too large. After this, I will introduce an “expert” perspective towards sustainability communication to better understand the intentions and challenges of this communication. The following topic revolves around naming a memorable sustainability story at UPM. Here many interviewees displayed a difficulty in naming a single story. Finally, I will refer to the idea of paradoxes of sustainability in business, finding a common way of rationalising the functions of UPM by the employees. The findings will be presented in these thematic topics with representative quotes by interviewees.

After presenting the primary interview findings, I will introduce key findings from secondary data. This secondary data consists mainly of sustainability communication materials by UPM. The secondary data will help in providing crucial contextual information as well as uncovering certain

discourses in UPM's sustainability communication. This will provide a basis for deeper analysis in discussion.

Following this Findings chapter, I will refer back to literature and contextual data to unpack these findings further in the Discussion chapter. Here I will refer back to my research questions as the aggregate dimensions of my data structure.

## 4.2 INTERVIEW FINDINGS

### 4.2.1 INSTRUMENTALISM AND INTEGRATION OF SUSTAINABILITY AT UPM

Responsibility at UPM was deemed highly instrumental by many interviewees. The depth of this instrumentalist viewpoint was surprising as based on my previous research. I was personally expecting the interviewees to approach the topic of sustainability through values. Rather, sustainability at UPM was described through a highly integrative lens based on a business case. Sustainability was seen as something that is obviously an integral and positive part of UPM's functions, but not based simply on values. For many employees interviewed, sustainability at UPM provided a licence to operate and enabled sustained business. This is a highly pragmatic viewpoint, which is somewhat contrary to the often values-based and emotionally appealing nature of sustainability communication.

All interviewees regarded responsibility to be fundamentally integrated into the corporate strategy and identity of UPM. This common understanding clearly corresponds with the definition of strategic communication furthering the corporate strategy as a whole. Responsibility at UPM was regarded, for instance, as an enabler and good business:

*“Yes, it is kind of good business. It has been seen that these future megatrends favour sustainable companies. We have wanted to position ourselves as a responsible company and that can be seen in what we do and in our strategy.”* – Interviewee 10: Medium long career at UPM. Group Tax. Headquarters.

As an extension of being good business, sustainability and responsibility were also cited as a license to operate, securing the future of the company:

*“For us it is a strategic element because it is also kind of our license to operate. So, for example, when we operate in 47 countries, we cannot do that if we are screwing around there.”* – Interviewee 9: Newcomer at UPM. Group Legal Council.

Headquarters

These quotes shed light on a highly practical and instrumental manner of viewing sustainability. It is simply good for business and enables functioning in multiple geographical locations. On a practical note, it was also deemed to make job tasks more versatile, and therefore, increase job satisfaction:

*“So of course, the role of purchasing and sourcing has changed a lot in those years [due to the rise of sustainability]. Therefore, the tasks to do are getting broader and broader. And of course, the more holistic you can work, the bigger the job satisfaction is. More dimension, more responsibility I would say.”* – Interviewee 2: Very long career at UPM. Pigment sourcing. Augsburg office.

These findings point strongly towards the instrumental viewpoint on sustainability as well as the integrated nature of sustainability in UPM’s general strategy. Nevertheless, in some interviews, responsibility was first linked to values, but this approach was a minority. Many simply said that they prefer to work for a company that does not consciously do harm. The significance of responsibility to job satisfaction was rarely highlighted. The interviewees could speak might values and economic benefits within a single sentence. Overall, the interviews gave the impression that responsibility was linked to values rather reluctantly:



*“It is nicer to work in this kind of a company where responsibility matters are taken care of, rather than constantly having issues regarding these things. So of course, it is nicer to come to work, if one has the option, to this kind of a company”* – Interviewee 10: Medium long career at UPM. Group Tax. Headquarters.

The above quote highlights the notion that the interviewee does appreciate the positive values at UPM but does not see them as imperative. Rather the responsibility of the company avoids unpleasant issues. Generally, interviewees even avoided connecting the topic to values, noting that sustainability is something that is simply a necessary part of the business:

*“...It is also about the future prospects when functioning in this kind of a field. Just thinking about your own job and tasks. Even if you didn’t think about it through values. But then also through values, I suppose.”* – Interviewee 6: Medium career at UPM. Communications. Headquarters.

This quote is particularly interesting because it explicitly explains that even when not thinking about values, sustainability is good for the future stability of the business. Finally, the interviewee briefly mentions that it is also positive when thinking of the topic through values. Nevertheless, arguably when sustainability was particularly integral to one’s work, values appeared in the conversation:

*“[Sustainability] is about ethics. We used to talk about corporate citizenship, which is still a good concept. -- For UPM sustainability is a part of strategy, it is in the way we function, a part of the DNA.”* – Interviewee 7: Very long career at UPM. Corporate Responsibility. Headquarters.

Although interviewing people from various different roles, the answers sustainability at UPM followed a remarkably similar formula. Sustainability was regarded in instrumental terms by virtually

all interviewees. It was also deemed to be already highly integrated into UPM's functions and strategy. The interviewees regarded sustainability at UPM positively, noting often that it is good for business. However, surprisingly few people mentioned the idea of values, and certainly many did not voice them to be the primary driving force of sustainability at UPM.

#### *4.2.2 IDENTIFYING ONE'S OWN ROLE IN UPM'S RESPONSIBILITY WORK CLEARLY CORRELATED WITH TASKS*

The closer the interviewee worked with the topic of responsibility the easier it was to give a detailed description of one's role in UPM's responsibility work. This is a logical outcome, which is consistent with the idea that responsibility is perceived as quite instrumental at UPM. Rather than relating the role to corporate values, it was largely related strictly to the functions of each role. This was an interesting finding since understanding one's role in the sustainability actions of the company is often cited in literature as important for internal engagement, and thus, furthering of sustainability in the company as a whole (Glavas, 2012). Nevertheless, this finding is connected to the previous one about instrumentalism, since when one's role was directly and *instrumentally* related to sustainability, it was easier for the interviewee to identify this connection.

All interviewees could reply something to the question to describe their role in UPM's responsibility work, but not everyone linked responsibility closely to their role. The spectrum of clear ownership to disengagement is wide in the different answers, which I will now showcase with three different quotes representing different viewpoints:

##### **1) Sustainability tied to role:**

*Q: Could you describe your role in UPM's responsibility work?*

*"A: I feel like I have a really concrete role because we create sustainable solutions in our team."* – Interviewee 1: Long career at UPM. Business Development in Biochemicals. Lappeenranta office.

This above quote from a person working in biochemicals showcases a clear connection of the role's functions to sustainability. Doing business development in this area, the interviewee is concretely advancing safer and more sustainable solutions. This interviewee's answers reflected also clear pride in the developments their team is making in developing chemicals and highlighted the values she is able to uphold through her work. Thus, there was a positive connection between the role and sustainability.

## **2) Sustainability and employee ownership:**

*Q: Could you describe your role in UPM's responsibility work?*

*"A: We all have our own role, and everyone can influence how they act each day."* –

Interviewee 5: Long career at UPM. End user management at Plywood. Lahti office.

This previous quote by a person in end user management in the Plywood business function showcases a viewpoint towards the idea of wider employee ownership. This highlights the understanding that each employee with their actions has an effect on corporate sustainability. After noting that everyone has a role in sustainability at UPM, this interviewee was also able to specifically relate sustainability into his role. He particularly saw his role in UPM's sustainability manifested in his communication with customers with focus on how the offering develops and how it is showcased outwards. This distinctly reflects his role in end user management.

## **3) Sustainability detached from own role:**

*Q: Could you describe your role in UPM's responsibility work?*

*"A: Well it does not come directly from me because it is \*name\* [team's responsibility person], but because I own this process, I have to take it into account that responsibility is fulfilled and taken into account."* – Interviewee 4: Newcomer at UPM. Supplier development at Raflatac. Headquarters.

Finally, this quote by a person working in supplier development in the Raflatac business function, clearly showcases a kind of detachment from sustainability. Although the interviewee mentions that she owns the process and is thus responsible for it, she identifies sustainability strongly with the person responsible for the topic in her team. This provides an interesting dichotomy because the interviewee does identify ownership over her own processes but still classifies sustainability more as the task of someone else. Notably, the interviewee is relatively new to the company. Thus, her role adoption may still be in the forming stage and not complete yet.

These three different viewpoints on identifying a personal role in corporate responsibility actions at UPM showcase the prevalence of each individual role in the perceptions of sustainability. It is natural that different departments, different levels of seniority, and even specific roles have an impact on perceptions.

#### *4.2.3 THE KEY CHANNELS FOR RESPONSIBILITY COMMUNICATIONS CARRY CONNOTATIONS*

UPM is a large organization with multiple different geographical locations, business functions, and departments. Thus, there are also a plethora of different communication channels to reach employees across the organization about sustainability at UPM. These channels range from informal to formal, and even internal to external, as also outside sources have an effect on internal communication. To gain an understanding of which channels employees at UPM recognize and how they perceive them, I asked each interviewee to identify and elaborate on key communication channels. Four key channels were identified: the intranet, media, face-to-face interactions, and executive announcements. I will briefly introduce these channels:

- Intranet: All interviewees follow the intranet, however, with varying levels of attention. This channel is used for light everyday information.
- Media: Some interviewees follow external media regarding responsibility at UPM. Many think that media often depicts information as black and white, when in reality the topics are complex.

- F2F: Some interviewees mentioned the significance of face-to-face exchanges. Those who did, felt the expert information coming from colleagues to be the most important channel.
- Executive announcements: Executive remarks were mentioned to be the most memorable in terms of communication channels. They highlight top management engagement and signal the direction of the organization as a whole.

Concerning the intranet, all interviewees mentioned it since it is something visible everyday:

*“Well probably it is the intranet, since it is a thing you open every day.”* –

Interviewee 9: Newcomer at UPM. Group Legal Council. Headquarters

Nevertheless, there were varying opinions about the effectiveness of communicating through the intranet. It is seemingly something that most interviewees give a passing glance. Furthermore, interviewees often noted that there is so much communication about sustainability in the intranet that it can be excessive. Interestingly, even with this large amount of information displayed on the intranet, some interviewees place more attention on information coming from elsewhere.

*“I probably get the most information from the media. I don’t particularly search for information. Just what you happen to read in the local newspaper.”* – Interviewee 1:

Long career at UPM. Business Development in Biochemicals. Lappeenranta office.

A few interviewees mentioned media as a source of information regarding sustainability at UPM. This is an interesting channel as it is external to UPM. Thus, UPM does not have control over the messages stemming from media. If employees are not critical readers or if the narrative is simply contradicting to UPM’s internal communication, the media can cause tension in the messages. Nevertheless, one interviewee who mentioned media did note that the media tends to be black and white in topics that actually require more nuanced analysis. Topics regarding sustainability are often

such matters. The interviewee raised the recent topic of forests as carbon sinks as one example, since it is a highly complex matter to actually calculate and understand, although it is popular in the news media.

Besides the media, there are also other channels that are more informal from the company point of view. One key channel is simply interactions and verbal exchanges with other UPM employees.

*“... I don’t know if you have spoken with \*name\*, but he is my team-mate and he is in charge for sustainability and responsibility matters. He has brought that message to our team, like what it all means.”* – Interviewee 4: Newcomer at UPM. Supplier development at Raflatac. Headquarters.

This above quote highlights the notion of employee face-to-face interaction as a key communication channel. In this case, sustainability information is also strongly personified to a certain team member. However, in other interviews as well colleagues were mentioned as a key source of information regarding sustainability at UPM. This was often the case when discussing with particular experts. Interviewees displayed a significant amount of trust in the knowledge of these “internal experts”. It seems like there is confidence in the competence of UPM employees as well as top management when it comes to sustainability and responsibility topics.

*“Yeah, intranet is in the daily routines, when it comes to impact it is probably the executive announcements.”* – Interviewee 9: Newcomer at UPM. Group Legal Council. Headquarters

This final quote also signifies trust and keen attention on the top management at UPM when it comes to messages about sustainability and responsibility. It was an interesting reply that I had not expected to come out so explicitly. Here the interviewee explains that she checks the intranet daily, but in-fact, the most impactful messages come directly from the executive. Those messages signal direct top management involvement and the strategic steering of the company as a whole. In literature, top

management engagement is often cited as a key success factor for corporate responsibility (Signitzer & Prexl, 2008). At UPM, sustainability is an integral part of the corporate strategy, thus this top management involvement is fitting.

When considering sustainability or responsibility communication, it is important to not only think about the messages, but also the channels that deliver them. These channels can have varying impacts on the messages. They also entail a differing degree of corporate control and formality, thus, adding complexity to the communication actions.

#### *4.2.4 RESPONSIBILITY COMMUNICATION IS GOOD; BUT AT TIMES OVERSTATED*

When asked about the quality of sustainability communication, the interviewees were primarily satisfied with the quality of information. Importantly, they felt the messages to be fact-based. Nevertheless, the interviewees, particularly with communication backgrounds, also mentioned certain challenges in communication at UPM. The division of the company into business functions, different geographical locations, and blue and white-collar workers emerged several times as one of the stumbling blocks for communications.

However, in several interviews it was implied that messages about responsibility are even overwhelmingly frequent and broad. Indeed, sustainability topics are frequent in all corporate communication at UPM due to their integrated nature to the business and the current nature of the topic.

*“So, I think that responsibility communication is good, but it has been stated so much that it has gone past many other important matters.”* – Interviewee 4: Newcomer at UPM. Supplier development at Raflatac. Headquarters.

This above quote signals of a frustration over the fact that communication about sustainability can even override other important topics. The interviewee noted that the quality of the communication is good but simply overstated. This reflects several different interviewees’ opinions on the matter.

*“A: I would like to simplify the communications. So, the amount of communications is not the problem but that the message gets scattered, there is too much data, let’s say that. Q: So, what kind of communications would you like to focus on? A: Well maybe highlighting the core message.”* – Interviewee 5: Long career at UPM. End user management at Plywood. Lahti office.

This quote approached the large number of messages through suggesting simplification. Because there are so many messages about sustainability, it can be difficult to make sense of the most significant topics and narratives. Thus, this interviewee suggests finding and highlighting a core message to simplify sustainability communications and make the key messages heard. Other interviewees also provided some constructive thoughts on the flood of information:

*“...[It is] coming from every corner, even a bit too much I think, and about matters that are quite insignificant. And maybe, maybe if I summarize, I think that responsibility is communicated a bit like it is being told to children, even though we could tell [things] in a more ambitious or philosophical ways, like what it really is.”* – Interviewee 3: Medium long career at UPM. Value Chain in Biofuels. Headquarters.

This quote is rather poignant and highlight the large number of messages coming through about sustainability. Here the interviewee notes that the messages are often quite insignificant in his opinion. This can be reflected back to the previous comment of wanting a clear core message.

Nevertheless, this interviewee takes up a striking metaphor noting that currently responsibility communication is executed as if the target audience is children. Rather than focusing on a core message, this interviewee hopes for more ambitious communication regarding sustainability. If this were to regard external communication, communicating about sustainability in a more complex manner might not get the message through, but arguably internal stakeholders could have a sufficient basis for understanding even more sophisticated and challenging messages. Nevertheless, from the



different answers to this question, it seems like currently it is in-fact somewhat difficult for internal stakeholders to interpret the key messages regarding sustainability and responsibility.

*“... it is maybe a little bit scattered. Our intranet, which is the main communication channel, well it is quite bad. And it is very fragmented and disorderly, like it is difficult to pick out the important matters.”* – Interviewee 5: Long career at UPM. End user management at Plywood. Lahti office.

This above quote crystallizes the sentiments of many interviewees regarding the quality and amount of sustainability communication. The interviewee notes that currently communication is quite scattered, also suggesting that the intranet is perhaps not the most effective medium to grasp peoples' attention. Importantly the interviewee notes that it is difficult to pick out the important matters. This was already highlighted earlier when discussing the need for a core message.

Although the interviewees were from different backgrounds, departments, and roles, this question about the quality and amount of sustainability communication elicited similar responses in most people interviewed. It is clear that sustainability communication is good but there is simply a lot of it. Many struggled to identify a key core message from the flood of information.

#### *4.2.5 EXPERT PERSPECTIVE AND COMMUNICATION STRATEGY: INTENTIONS AND CHALLENGES*

To gain an understanding of sustainability communication strategy at UPM and an inside view of corporate communications as well as sustainability at UPM, I interviewed three experts: one from internal communication, one from responsibility communication and one from corporate responsibility. Their answers to all questions differed slightly from the other interviewees, perhaps because they are all deep inside the communication and responsibility strategy of UPM. These interviewees shed some light on the aims as well as the hurdles of sustainability communication. Furthermore, some answers reflected a highly personal connection to their work and corporate responsibility, further highlighting this engaged insider view.

Starting with the current state of responsibility communication, all the expert interviewees noted that responsibility is widely communicated:

*“[Sustainability is communicated] a lot, a lot... It is a big part of our external communication and a very important part, which is at the center of the functions of this company. But internally, I am not sure how strongly it comes across.” –*

Interviewee 6: Medium career at UPM. Communications. Headquarters.

All expert interviewees also agreed that employees were either not communicated about it enough or efficiently enough. The interviewees also highlighted that employees are key stakeholders when it comes to responsibility communication due to their role in implementing strategy and functioning as a connection to outside stakeholders.

*“From my point of view employees are told too little [about sustainability]. We are approximately 19 000 people. Ultimately employees define what sustainability is at UPM. If we go to the factory and there is an employee who thinks they have nothing to do with this, but then they leave the tap running, then they are making a concrete choice. Everyone should really understand what responsibility means for them and for their work. And we could be better at that.” – Interviewee 7: Very long career at UPM. Corporate Responsibility. Headquarters.*

This above answer highlights the viewpoint that the aim of internal sustainability communication is to clarify the significance and role of each employee in the responsibility functions at UPM. Nevertheless, it can be challenging to message efficiently to thousands of employees, which is highlighter in the reply below:

*“Sustainability is not communicated enough [internally]. That is the honest answer. Of course, one challenge lies in the fact that we have six business functions and also factories in many countries. Every factory has their own intranet. Of course, there is*

*corporate communication there. The intranet is one good channel, but it does not reach people as well as we'd hope because they read the local news.*” – Interviewee 8: Very long career at UPM, Responsibility Communication. Headquarters.

Indeed, the fragmentation of business into business functions, different countries, and factories was cited many times as a hindrance of internal communication. Thus, the views towards sustainability at UPM likely differ significantly when considering areas beyond the headquarters. Furthermore, although employees are identified as a key stakeholder group, much of sustainability communication is directed towards external stakeholders and customers. Much of the external communication feeds to the intranet:

*“Well we raise these stories in the intranet. All these articles or blogs that we publish on the internet, we put into the intranet. And we hope that people then read them.”* – Interviewee 8: Very long career at UPM, Responsibility Communication. Headquarters.

This quote highlights the fact that messages are first directed at external stakeholders and then pasted towards the internal stakeholders without much or any modification. In the following section of findings, I will look into the secondary data, such as the company website and the intranet to understand the connection of these external channels to the internal communication. Nevertheless, there is an impression that since employees are supposedly submerged in the strategy and functions of UPM, they should internalize messages about sustainability easily also from these messages aimed at external stakeholders. However, these messages intended for a more general audience may undermine the particular expertise and belongingness of UPM employees. This shines through in the expert comments that employees are somewhat poorly communicated about sustainability at UPM, as well as in the employee comments that the sustainability communication is overwhelming and fragmented.

These “expert” interviewees are remarkably immersed in the company as well as their roles, particularly when considering the responsibility function. This provides a unique viewpoint towards the company as well as some potential challenges when it comes to communication. Both the

responsibility communication and the corporate responsibility interviewees had worked at UPM for a very long time, climbing the corporate ladder from the bottom up. Thus, they both hold a unique cross-section view of the company, understanding the variety makes up UPM personnel. Furthermore, they are both incredibly passionate about their roles in corporate responsibility. Therefore, they are extremely engaged in their work. This may lead to some bias that other employees may be as engaged in corporate sustainability as well, thus, leading the focus of communication to external stakeholders. Nevertheless, in the interviews all these interviewees also acknowledged the diversity of UPM employees and the challenges of getting the messages across. This was further highlighted, when asking interviewees to identify a single memorable sustainability story at UPM.

#### 4.2.6 FEW COULD DESCRIBE A SINGLE MEMORABLE MESSAGE OR STORY

When asked to name a memorable message about sustainability at UPM, many interviewees had to ponder the question for a long time. Ultimately, most could not name even one memorable story. The majority of interviewees simply passed the question:

*“What would I think of. Well I cannot really even specify.”* – Interviewee 8: Very long career at UPM, Responsibility Communication. Headquarters.

This above type of answer was typical. It perhaps reflects the topic discussed earlier that a core message regarding sustainability at UPM is missing and communication is scattered and difficult to follow. Nevertheless, this comment comes from a person directly related to responsibility communication, and thus, this person is arguably deep in the topic, which may make distinguishing one message difficult. However, it could also stem from the idea that sustainability is integrated, and it is difficult to separate a story purely about sustainability. Nevertheless, this finding was surprising as the interviewees' knowledge of sustainability in general was high. Therefore, I expected them to be able to identify at least some message about sustainability or responsibility at UPM.

Nevertheless, some interviewees were able to pinpoint a story that was memorable to them. These stories that did arise were significant bodies of action, such as the story of Biofore itself and the Safety First campaign:

*“I have to say that quite few [stories come to mind]. Certainly, this entire Biofore as a strategy is kind of a story. But really, any sort of good and resonating responsibility story doesn’t come to mind on the top of my head. Maybe this is an area where work needs to be done.”* – Interviewee 5: Long career at UPM. End user management at Plywood. Lahti office.

This interviewee pinpoints the sentiments of many saying that in a way many things come to mind when thinking about sustainability messages but identifying a resonating story is not easy. He also explicitly said that perhaps this is a topic to improve on. Nevertheless, the interviewee did name the Biofore strategy as a whole as a story. This was an interesting reply that highlights the integrated nature of sustainability in the strategy of UPM. The answer also connects the strategy to a creation of a story. This would point towards a successful use of a narrative in terms of the connection of strategy and sustainability at UPM.

In addition to the more general stories about sustainability, one interviewee also tied the question to his own role:

*“Well for me the thing that has stuck in mind is these tax [messages]... It is actually quite interesting to see how much one industrial complex in a certain location can produce tax income in that particular locality. That has at least stuck in my mind.”* – Interviewee 10: Medium long career at UPM. Group Tax. Headquarters.

This answer was interesting in two ways. First, the interviewee was the only one to connect this topic so closely to his specific role. The interviewee works in group tax and connected this question about memorable messages specifically to the topic of the social benefits of corporate tax. This was based

on a section in the annual report about the concrete use of taxes paid by UPM on specific communities. This resonated with the interviewee as he was able to witness how his work has a positive social impact. Second, the interviewee identifies tax as a crucial topic of social responsibility. This was interesting since environmental sustainability is highlighted in many messages by UPM, even though social responsibility is a focus topic for the company as well. This further highlights the interviewee's understanding of the different dimensions of sustainability and corporate responsibility as well as the connection between personal work actions to further corporate responsibility.

Ultimately, the difficulty of interviewees being able to pinpoint a memorable story can stem from two earlier findings. It is likely connected to the huge amount of information sent out about sustainability at UPM. Since there is so much, it is difficult to identify a single memorable message. Another connected reason could be the fact that sustainability is well integrated into the functions at UPM. Therefore, employees would not necessarily be able to separate a particular sustainability message. This rings true in the identification of the entire Biofore strategy as a memorable story.

#### 4.2.7 NO PERCEIVED PARADOX BETWEEN COMMUNICATIONS AND ACTIONS

Among the final questions, the interviewees were asked if they see any type of mismatch between the high amount of sustainability communication and yet the unavoidably polluting nature of heavy industry. Ultimately, none of the interviewees felt that there is a paradox between the push of responsibility communications and the polluting nature of production. Moreover, all of the answers to this paradox question followed a remarkably similar framework, as if copy and pasted. Many interviewees argued that if UPM does not produce, someone else will, but less responsibly:

*“... if we put side-by-side the other ways to produce these goods that are needed in the world in any case, how those can be made with the least impact, and I think that what we do has a positive impact in the big picture.”* – Interviewee 5: Long career at UPM. End user management at Plywood. Lahti office.

This way of thinking points to the idea of “the lesser evil”. Interviewees mentioned that ultimately people do need the products that UPM provides, and therefore, it is better for a responsible company

such as UPM to produce them. The nationality of the company was also raised as a justification of sorts:

*“So, the fact is that we have factories with chimneys that let out smoke. But then again, I see that maybe because we are a Finnish very stable listed company, we also have a lot of resources and ways to mitigate kind of the bad things that we cause. –*

Interviewee 9: Newcomer at UPM. Group Legal Council. Headquarters

This interviewee notes that indeed UPM’s functions do have a polluting nature but that as a stable Finnish company they have the resources to mitigate the negative impacts.

It was fascinating to hear the responses to this question as the interviewees had rationalized the paradox of sustainability and production incredibly similarly. Furthermore, there was a clear confidence in the functions of UPM. Nobody even doubted that there would be a better alternative for the production of the items that UPM creates.

#### 4.2.8 SUMMARY OF INTERVIEW FINDINGS

The interviews conducted with UPM employees provided a useful snapshot to the perceptions and viewpoints towards sustainability internally at UPM. Overall, the interviews were able to provide a holistic viewpoint to the topic, whilst giving way to individual perceptions.

The interviews provided a massive amount of unstructured information and there were many interesting topics to explore. Ultimately, I decided to focus on seven interesting topics due to their connection to strategic sustainability communication and their revelatory nature. Below, I provide a visualization of the interview findings and the interconnectedness of the different topics.

Firstly, I found that sustainability was viewed widely as an instrument of good business and that it is already deeply integrated into UPM’s strategy and offering. Related to this, I also found that the employees interviewed were rather reluctant to connect sustainability at UPM to the idea of values

and ethics. Although the interviewees did deem that generally thinking UPM is ethically sound, they rather wanted to discuss sustainability in terms of its concrete benefits for business.

As the second finding, the interviews uncovered that relating sustainability to one's own work was deeply connected to the role of that particular person. Being able to recognize one's own contribution to UPM's responsibility work thus depended on the degree of familiarity on the topic stemming from one's work role. Although this was not surprising, it is still often regarded as a positive sign of internal engagement if all employees know how their work contributes to corporate sustainability.

Thirdly, I discussed the different communication channels from the employee perspective. The intranet, media, face-to-face conversations, and executive announcements rose as the most important channel. Each of these channels has implications regarding the messages conveyed. They hold a differing degree of formality and organizational control over the messages.

Connected to the channels, fourthly, I asked about the quality of sustainability communication at UPM. Here the answers echoed each other. All interviewees thought that sustainability communication was generally good but that there is too much of it and it is presented in a scattered manner. Many interviewees expressed hopes of simplifying the messages in order to communicate one clear core message. However, it was also suggested that internally at UPM the messages could be more ambitious.

Fifth, I wanted to raise "expert" perspectives towards the topic of corporate sustainability communication. Here interviewees with tasks inherently connected to the topic of sustainability shed some light on the realities of internal sustainability communication at UPM, highlighting key challenges, such as a diverse workforce and a focus on external stakeholders.

Related to the previous topic of challenges, the sixth topic concerns identifying a memorable sustainability story. Surprisingly many could not pinpoint a single resonating story. This was quite surprising as there is a lot of communication regarding sustainability. However, the issue potentially stems from this overload of messages and the integration of sustainability into an inseparable part of corporate strategy.

Finally, the interviewees were asked if they perceive a paradox between the high amount of sustainability communication and the polluting nature of heavy industry production. Ultimately, none



of the interviewees perceived a paradox and everyone had rationalized this in a similar way; if UPM does not do this responsibly, someone else will do it less so.

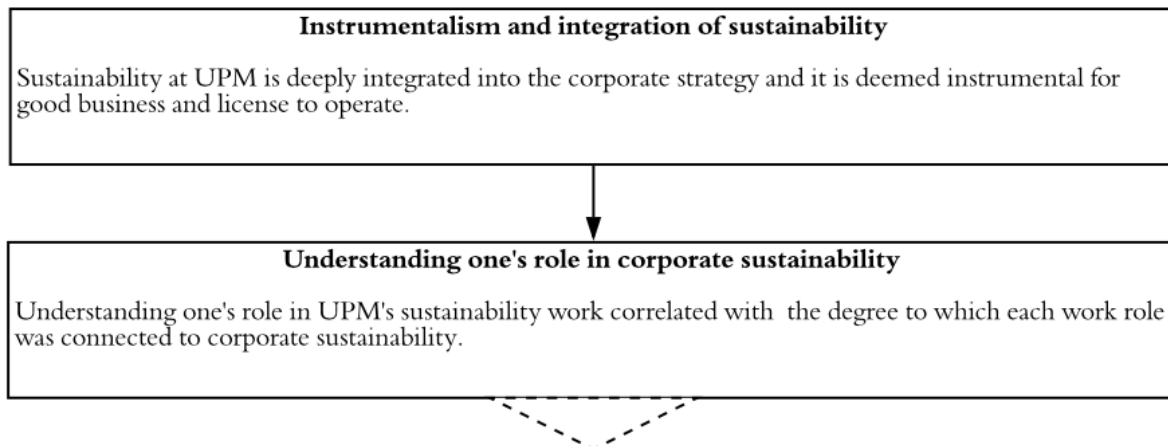
Understanding these perceptions and challenges of sustainability communication at UPM, I will next analyse the secondary data of communication materials. This will establish a connection between perceptions and practice.

Figure 5: Visualisation Summary of Interview Findings

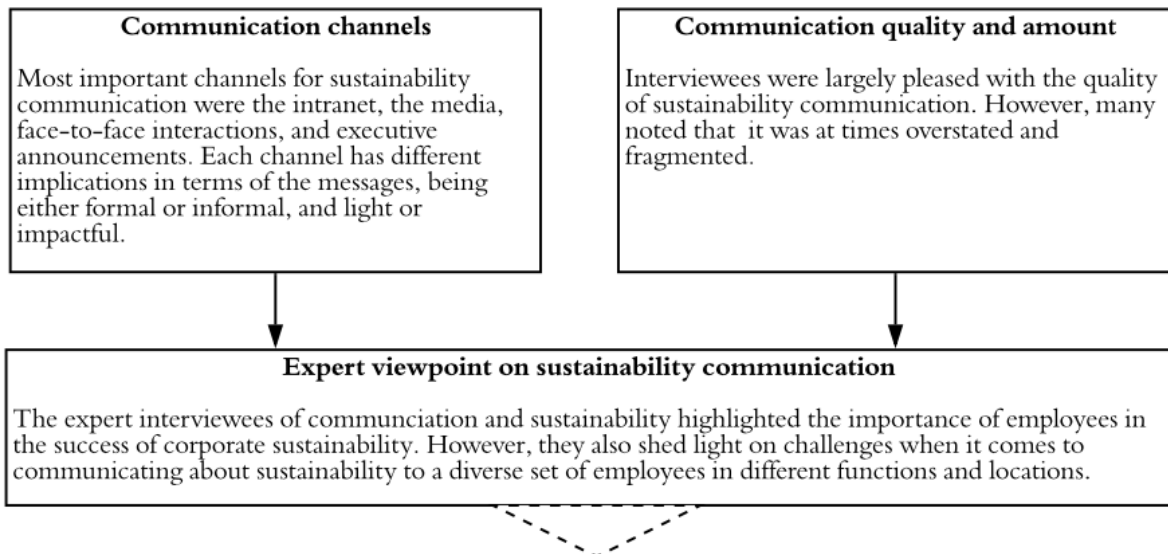
## Visualisation Summary of Interview Findings

**Interview findings answer the primary research question:** How do employees in a Finnish forest-based industry company perceive sustainability communication?

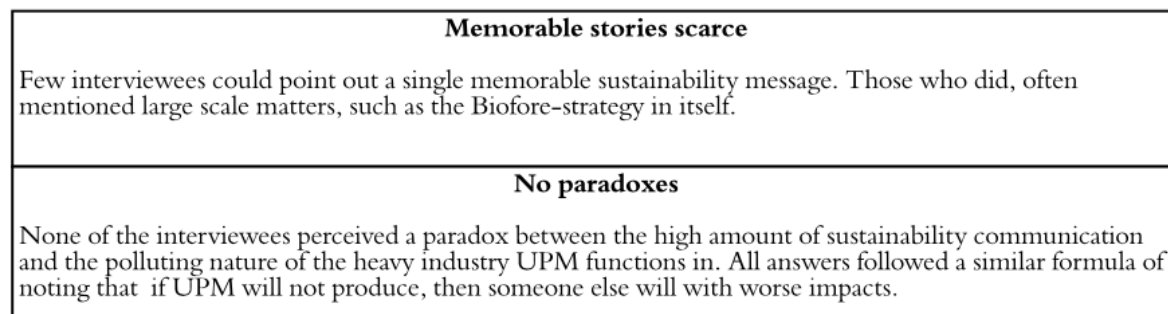
Sub RQ1: What is the role of sustainability in the strategy and daily functions of the case company?



Sub RQ2: How is sustainability communicated in the case company?



Sub RQ 3: What implications does sustainability communication have towards the employees in the case company?



## 4.3 SECONDARY DATA FINDINGS

In addition to the primary data from the interviews, it is also important to take a look at the findings stemming directly from UPM's communication materials. In this section I will briefly describe UPM's sustainability communication in order to establish context for the primary data. I will also see how messages are constructed and what underlying assumptions and discourses are present. Most of these findings are based on readily available materials from the UPM website. However, I will also describe the intranet interface briefly, having gained access to it at the UPM headquarters.

### 4.3.1 WEBSITE: FRONTPAGE

When it comes to UPM's website, the focus on sustainability is immediately present. Even if the main message changes from time to time, it is nearly always directly related to sustainability. Below, I present the main view when entering the website, as seen when accessed 11<sup>th</sup> June 2020 (UPM, 2020e). The first title says, "future alternatives for solutions of the fossil economy." This already highlights the push of sustainability materials by UPM and we have only just entered the website.

Figure 6: UPM Website Front Page Screen Capture



The front page then goes on to explain the meaning of Biofore and the Beyond Fossils strategy, both inherently related to environmental sustainability. The explanations also highlight the rational bases

for these strategy choices as economically viable and future oriented. This all was presented before even going deeper into the site. This highlights the push of sustainability as strategic business focus area, central to UPM's functions. This type of rhetoric resonates in the interview findings where sustainability was deemed integrated and good for business at UPM.

This channel is aimed at essentially all stakeholders with easy access to even less informed and more distant stakeholders. It may act as a first point of information, with possibilities to dive deeper with the many resources available on the website.

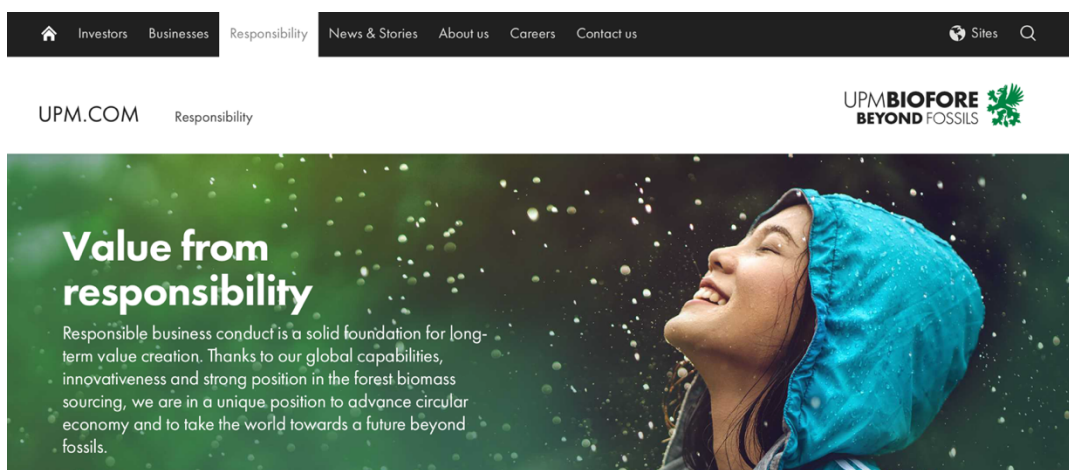
#### 4.3.2 WEBSITE: RESPONSIBILITY

There is also a section titled responsibility on UPM's website, which includes a plethora of resources. The main titles in that segment are: Fundamentals, Environment, People and society, Product stewardship, Climate Action, Circular Economy, Supply Chain, and Forests. The variety of these topics presented showcases a clear commitment to transparency in corporate responsibility and sustainability, with the entire value chain considered.

Furthermore, the frontpage for the sustainability segment on the website supports the viewpoint noted earlier about the website frontpage: responsibility creates value. This is shown in the screen capture below, as seen when accessed on 1<sup>st</sup> July 2020 (UPM, 2020f). Together with sustainability, innovation and value creation are virtually always highlighted.

This section of the website is an accessible channel to find sustainability information about UPM. It is likely aimed at external audiences but potentially also a tool for interested employees.

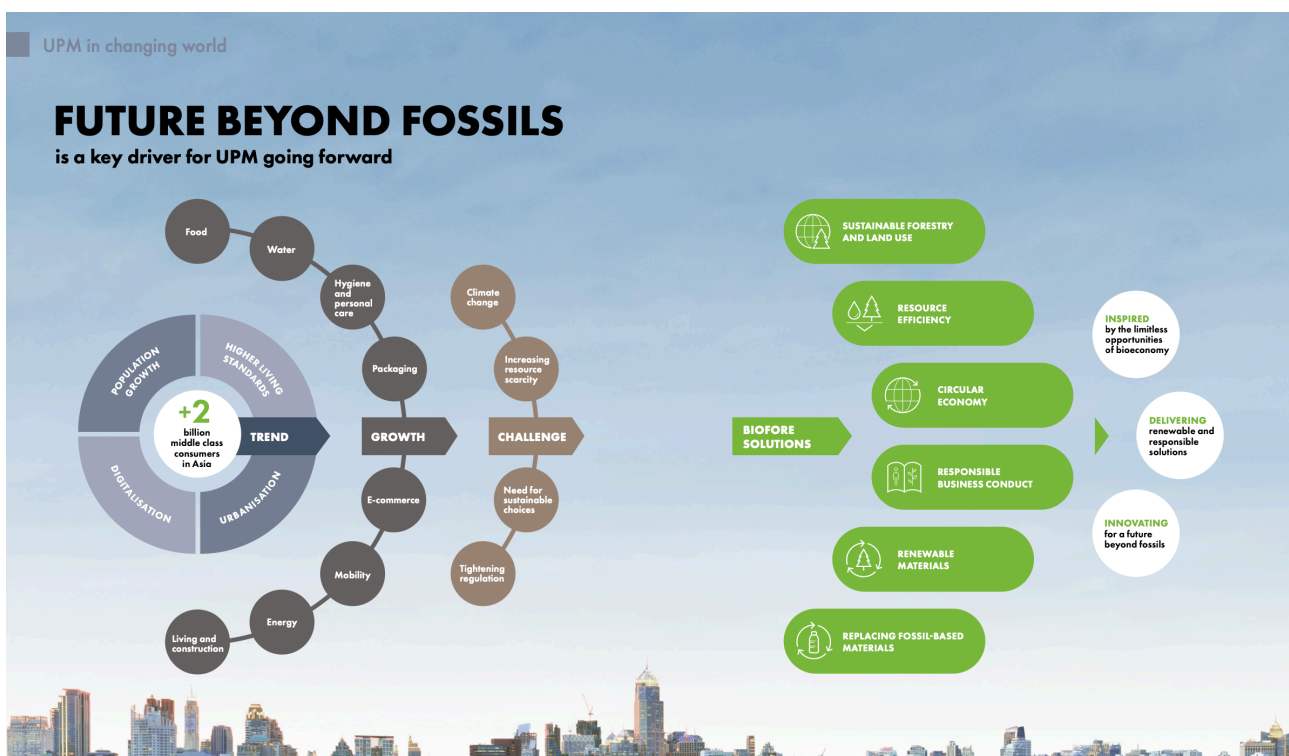
Figure 7: UPM Website Responsibility Page Screen capture



### 4.3.3 ANNUAL REPORTS

UPM does not have a separate sustainability report, for a clear reason. The annual report in itself is host to a huge amount of sustainability information. The integration of this information to the financials is a conscious choice to showcase the integrated nature of sustainability at UPM. Just like the UPM webpage, the annual report also highlights sustainability right from the beginning. The 2019 annual report starts with a visualization of the strategic combining of sustainability to growth at UPM (UPM, 2020c, p. 4).

Figure 8: UPM Annual Report Screen Capture



Right from the onset the annual report delves deeper into the topic of sustainability whilst highlighting UPM's niche in providing sustainable solutions in an economically viable way. The spotlight is given to UPM's products that can solve pressing problems in terms of the environment. Only after this introduction, does the report showcase KPIs. However, underlying the focus on the environment, there is always economic strength.

Another key segment in the annual report is the message from the president and CEO Jussi Pesonen. He combines the economic dimension with the environmental in a smooth manner with an emphasis on the competitiveness of UPM. This highlighted quote exemplifies this connection: "Good

performance continued with record cash-flow. The year ended with an exceptionally strong financial position. Investments in Uruguay pulp mill and next generation biochemicals in Germany build company value and strengthen our position in climate change mitigation (UPM, 2020c, p. 12).” There is a strong emphasis on financial performance, but yet a message that this growth is actually in line with climate change mitigation. This is a fascinating remark, particularly when thinking about communication paradoxes.

Annual reports are generally aimed at more engaged stakeholders and other interested parties. UPM’s reports are heavy with information but also made accessible with compelling visuals and human stories. This is likely read widely by employees, although only a couple interviewees mentioned it as a key channel.

#### *4.3.4 STAKEHOLDER MAGAZINE*

Another stream of sustainability communication comes from the stakeholder magazine, which is usually published twice a year. The magazine contains articles on different matters that are interesting to UPM’s stakeholders. The text is presented with a well-thought out visual imagery and catchy titles. The magazine is an easy read that delves somewhat deeper into the topics that are often briefly presented on the webpage. However, the topics are also presented in a more relaxed and readable manner than in the annual report for instance. There is a more of a personal touch, giving voice to certain individuals rather than presenting a more distant corporate viewpoint.

The articles are written in a journalistic manner; however, they are clearly also company promotion. Titles from the latest magazine 2/2019 include “Customers applaud Uruguay investment” and “Forest film lays fossils to rest” (UPM, 2020g, pp. 8, 24). The articles follow a voice and content of typical UPM communications where a connection is established between UPM’s strategy and sustainability. It could be argued that this channel is for the more engaged stakeholders, such a shareholders and employees. However, it is also available for any external stakeholders, and although it takes on a more analytical perspective its content is understandable for anyone.

#### *4.3.5 INTRANET*

I had the possibility to work on my thesis at the UPM headquarters for one month while observing the working culture and gaining access to some internal communications, such as the intranet. The intranet is constructed in a typical manner with HR announcements, material banks, and newsfeeds.

For the sake of this thesis and the topic of sustainability, the newsfeed is the most important stream of information. Much of the newsfeed does concern sustainability at UPM and provides brief stories regarding different topics. However, it does occasionally have other messages as well, for example, describing the story of the UPM logo and giving information of the most recent investments. These internal newsfeed stories are often brief snippets that are fast and easy to read. This reflects the interview findings that the intranet consists of a plethora of small and digestible messages, mostly about sustainability. Nevertheless, the intranet is also a host to personnel news, such as announcements of new appointments and information on perks and events. These personnel news often garner even more attention than the more corporate messaging.

The material banks provided more detailed information regarding sustainability practices, whilst of course including the standard company presentations. In different categories, there was a multitude of different documents regarding many topics. As an example, one topic closely related to mine, was the description of the “UPM tone of voice” when communicating about the company. The info pack highlighted the need for a uniform tone of voice, which is enthusiastic and optimistic, insightful and human, and credible and responsible. This was an interesting finding, as it also supports this idea of easily accessible and understandable information, which was highlighted by several interviewees about sustainability communication at UPM.

This channel is exclusively aimed at UPM employees and it is something often seen on a daily basis. However, most of its news messages are the same as pushed on the website and on platforms such as the annual report.

#### *4.3.6 VISUALS IN UPM’S SUSTAINABILITY COMMUNICATION*

Looking at all the communication materials with imagery in mind, it is clear that UPM utilizes compelling visuals to communicate about sustainability. The colour palette is dominated by lush greens, which is a colour often connected with sustainability. Green is also UPM’s brand colour, thus,

its wide use is perhaps unsurprising. Nevertheless, the green colour carries a clear connotation to sustainability and its use by UPM is notably wide.

Furthermore, imagery in a lot of UPM's communications is dominated by images of nature. Pictures of forests are a natural connection to UPM's industry. However, forests are mainly shown in a natural state or even in connection with leisurely activities, such as mountain biking. Such nature imagery can be interpreted as emotionally appealing and it signals a type of a commitment to keeping forests looking like these lush natural havens. Of course, in reality, forests are also the raw materials of UPM's products. This is showcased in some imagery showing wood trucks and products. However, the initial and overriding imagery is of the untouched forest.

In addition to leisurely and nature oriented green imagery, UPM communications also depicts imagery of its innovations. This may be images of their products in use or urban landscape highlighting the necessity of their green alternatives. Nevertheless, the first image to the recipient is almost always of green nature.

#### *4.3.7 SUMMARY OF SECONDARY DATA FINDINGS*

The description of UPM tone of voice characterizes UPM's sustainability communication materials accurately. The stories are often cheerful and full of optimism for the future. They include concrete information whilst often providing a human element. Although difficult to verify, the stories also seem backed up by research and facts. The messages to external stakeholders and internal stakeholders do not differ hugely. Indeed, many of the stories present on the corporate website will also show up in the intranet.

The findings from secondary data support those of the interview data. Sustainability messages are the dominant type of communications in all corporate channels. The communication materials and contents are of high quality and there is a plethora of messages. I will further compare the interview findings to UPM communication materials in the Discussion chapter to analyse the match of perceptions and the actual communication strategy.



## 5 DISCUSSION

In this discussion chapter, I will dive deeper into the empirical findings, connecting them to literature and tying the conversation back to the topic of communication. I will also discuss topics that are more indirectly related to communication, but that are inherently connected to the perception of sustainability at UPM. Strategic communication by UPM arguably has a significant impact on the employee perceptions on sustainability in the company. However, other matters and other channels can also affect this perception. These can be external influences or more personal beliefs and values held by employees. Thus, the direct impact of strategic communication from the company's side is not black and white, but rather nuances should be considered. I will conduct this discussion chapter in three themed sections that are related to my research questions. All discussion topics will answer the primary research question and the themed sections will tackle each sub question specifically:

How do employees in a Finnish forest industry company perceive sustainability communication?

What is the role of sustainability in the strategy and daily functions of the case company?

How is sustainability communicated in the case company?

What implications does sustainability communication have towards the employees?

I will first introduce themes regarding communication more indirectly. This topic concerns the foundations and underlying issues of sustainability communication at UPM. This section answers the first sub research question about the role of sustainability at UPM. I will then move on to topics that are more directly related to communication. Here I will look at communication at UPM using theoretical lenses from literature. This provides a supportive view towards the interview findings as a basis for looking at the results and of actual communication actions. This section answers the second sub research question of how sustainability is communicated at UPM. Finally, I will look at the more practical topics regarding the quality of communication and the implications of sustainability

communication at UPM to bring the analysis towards the employee perspective specifically. This section will answer the third sub research question of employee implications.

## 5.1 FOUNDATIONS AND UNDERLYING ISSUES

In this section, I will first discuss the notion of sustainability as an instrument of good business by connecting findings to the discussion on sustainability and business case thinking. Connected to this, I will also discuss the integration of sustainability into corporate strategy by connecting the findings into literature such as creating shared value, as well as legitimacy. Finally, I will also discuss the topic of values in relation corporate sustainability. This section highlights foundations and underlying issues. It reflects the notion that UPM functions in an environmentally multifaceted field in terms of sustainability communication.

### 5.1.1 *INSTRUMENTAL SUSTAINABILITY AND THE BUSINESS CASE*

As seen in the interview findings, employees at UPM largely view sustainability as an instrument of good business. It is not necessarily an add-on tool to boost business, but rather an integrated part of the core business of UPM. This provides an interesting topic for discussion regarding the instrumental viewpoint towards sustainability as well as the often-contested business case approach. The business case has been a major stream in literature about sustainability in business aiming to justify the concrete benefits of sustainability (Signitzer & Prexl, 2008). Nevertheless, it has also been widely criticized as providing a narrow and restricting outlook to the topic (Maak, 2008).

In the business case approach, often only the measurable aspects of sustainability are considered. These include clear metrics such as energy savings. More intangible topics such as customer or employee engagement have also been considered, but often deemed difficult to grasp, and their concrete value difficult to prove. Furthermore, the business case often reduces corporate sustainability only to matters that give clear financial benefits, disregarding other areas of significant impact (Maak, 2008; De Los Reyes, et al., 2017). The UPM employees interviewed for this thesis certainly all highlighted the instrumental nature of sustainability for UPM's business. However, it was often presented as a holistic product of UPM's strategy and not as separate sustainability actions that the

company had taken. Interviewees highlighted the clear economic benefits of sustainability, but sustainability was not regarded as an “add-on” tool for financial growth.

In the interviews with UPM employees from a variety of different roles, it became apparent that sustainability at UPM is equated to business. Arguably, in the literal sense of the word, there is a business case for sustainability at UPM. It is a company working in with a renewable organic material, which by nature can already provide other alternatives to fossil materials. Furthermore, UPM is further developing these organic materials to provide innovative solutions for a more sustainable future. This is also very much the narrative when it comes to communications; already by default UPM is quite sustainable, and it is going a step further as well in developing sustainable solutions. All this is ultimately for financial good as well, and not done solely from a values perspective. Although this presents a clear business case perspective of sustainability at UPM, the integrated nature of sustainability at UPM provides grounds for more nuanced analysis of the connection of sustainability and its monetary benefits at UPM.

### *5.1.2 INTEGRATED SUSTAINABILITY*

As already touched upon, the interview findings suggest that UPM employees perceive sustainability to be inherently integrated in UPM’s functions and strategy. Although this touches the previous topic of discussion of sustainability and instrumentalism, it should be discussed separately as well. The integration of sustainability is inherently connected to the business model and the way in lens through which sustainability is viewed at UPM. Although the integration of sustainability is incredibly beneficial and often the goal for businesses, I will also discuss some potential setbacks and things to consider going further in terms of this integration.

UPM redirected its business model in the 00s. Paper consumption was decreasing, particularly in the communication papers segment. This decline is still occurring, although packaging materials and stickers are increasing in demand due to the rise of online shopping. Nevertheless, to stay relevant, UPM had to rethink its strategy. UPM then branched out from paper and timber to the forest-based bioindustry, developing new products with its existing ingredients of wood fiber and cellulose. Through an emphasis on research and development UPM was able to embark on a natural progression towards sustainable materials and ways of working. Thus, the increase of sustainability at UPM was always integrated to its strategic and economic goals. Furthermore, it is simply connected to the field

and the raw materials UPM works with. Forests are renewable and wood is a carbon sink as well as an organic material. Thus, the integration of sustainability into UPM's business was not a leap to a completely opposite direction. Rather it meant working with what they already had but optimizing their products, operations, and people management.

Considering this integration of sustainability from an academic point of view, the creating shared value concept by Porter and Kramer (2011) is fitting. At UPM, sustainability seems to always be something that benefits the company in a highly concrete manner whilst simultaneously being beneficial to the wider society or the environment. UPM is engaged in all three of the dimensions of the CSV concept. UPM is particularly engaged in the dimension of reconceiving products and markets through their wide range of innovations using the raw material of wood. The number of innovative products aiming to provide alternatives to fossil materials highlights this dimension.

UPM is also engaged in redefining productivity down the value chain through increased efficiencies. Enabling local cluster development is also quite central at UPM, for instance, through their involvement in communities around production plants. A stark example of this arose in the interviews when talking about the influence of taxes to communities. A larger example could be raised from the huge Uruguay investment project, which has been based on a long process of investing into the infrastructure of the surrounding community much prior to the actual agreement. However, this was also a highly utilitarian decision to help with the agreement process as well as securing much needed infrastructure.

It becomes apparent when looking at UPM's functions through the CSV lens that shared value is created in multiple ways. These solutions always benefit UPM as a company, whilst simultaneously being advantageous to the surrounding society. However, although it is costly and somewhat risky to find develop new solutions and take the entire business to a new direction, there is always a financial clear financial incentive to do so.

Nevertheless, the inherent integration of sustainability into corporate strategy and business functions may also blind planning in terms of a wider set of sustainability targets. If there is a common consensus that UPM's core functions are inherently sustainable, there is no push to explore further impact areas. Much of UPM's sustainability efforts stems from the business itself. UPM has a niche in offering alternative solutions to fossils. Minimizing energy use and optimizing waste at production plants provides concrete savings. Furthermore, UPM's social sustainability efforts largely stem from

the need to legitimately operate in multiple institutional environments. Arguably these examples of sustainability at UPM paint a picture of a highly effective and legitimate sustainability strategy. Nevertheless, if taking on a CSV+ viewpoint, UPM could perhaps explore its impact areas further beyond clear win-win situations (De Los Reyes, et al., 2017).

### *5.1.3 VALUES AND CORPORATE SUSTAINABILITY*

Connected to the foundations of perceived sustainability amongst UPM employees, I want to raise the topic of values. Although in the interviews, values were often not explicitly mentioned or described, they were alluded to. Furthermore, their absence in the interviews is also telling.

Values alignment with a company's values is often cited to increase employee engagement as well as job satisfaction (Glavas, 2012). Interestingly, most interviewees alluded to being highly engaged in their jobs but few articulated values as a reason. Furthermore, people rarely referred to values at all. This was a surprising finding, as based on literature, I was expecting interviewees to emphasis values more since UPM is known to be a relatively ethical company. Nevertheless, this finding actually goes in line with that of Ruiz-Palomino et al. (2013) that an ethical culture has a positive impact on engagement but it is actually beneficial independently of the specific values of employees.

Nonetheless, there was a fascinating absence of value talk in the context of the workplace. I speculate that this is partly due to the type of communication pushed forward in terms of corporate sustainability. As noted earlier, sustainability is integrated into UPM's functions and much of its communication is directly connected to the products UPM produces.

Literature also points towards cultural factors when it comes to values. This is an interesting point as my research was conducted mainly at the Finnish headquarters of UPM. The answers are thus inherently connected to the country context as well as the headquarter context when it comes to the cultural dimension. Ki and Shin (2015) studied the differences in sustainability communication by American and South Korean companies and they found several culturally specific ways of communicating. They found South Korean companies to emphasise collectivist values such as environmental heritage and hold a higher power distance in communication. American companies communicated about sustainability more and rather in terms of the more concrete awards and quality

assurance. Ki and Shin argue that these findings showcase the cultural values of individualism and collectivism.

In the Finnish context, it could be argued that certain values are held as given, and thus employees do not feel the need to unnecessarily highlight them. Furthermore, Finland has a very low power distance, which is reflected in communication about sustainability as well. Most of the communication regarding sustainability is presented in a relatively casual manner with the products in focus. Nevertheless, interestingly one interviewee cited top-management comments as a key source for meaningful sustainability messages. This goes against the culturally low power distance, but perhaps reflects the traditionally hierarchical and masculine forest industry. Although UPM is a modern Finnish company with a relatively flat hierarchy, there are still structures supporting a higher hierarchical separation as well. This perhaps stems also from the large size of the company. Nevertheless, there is a degree of this top-down values push through the strong mission statements and strategy steering of the company.

However, in addition to UPM's Finnish heritage, it is also a highly international company, which adds a further layer of complexity to the topic of values. Kostova and Zaheer (1999) note that the larger the institutional distance is between the different countries of operation the harder it is to gain legitimacy. Arguably UPM functions in highly different institutional environments but also navigates them quite well. This perhaps stems partly from the fact that while core values are held tightly, certain national values are not imposed on everyone. This may also come across as absence of values talk in the vernacular of the interviews.

Concerning the absence of values talk may also stem from the somewhat controversial and complex nature of the industry as well as UPM's actions. This is connected to the previous point made about navigating different institutional environments. Not only is deforestation a highly discussed and debated issue but certain social issues have also been raised about the functions of UPM. These include factory closures as well as plant establishments in contested areas. The most recent conquest by UPM is their huge upcoming plant in Uruguay. Although the process has been relatively smooth, there have also been significant complaints and concerns about the plant. These types of issues may speak to the absence of talk of ethics and values and wish to speak about sustainability in terms of business. I will discuss more about this idea of repression in the next section when discussing paradoxes.

Overall the talk about values in the interview findings was surprising as it was either left unmentioned or even downplayed verbally. This was always done in a way to justify the business orientation of sustainability at UPM. However, it can be read between the lines that the employees interviewed do value the corporate values of UPM, but they particularly appreciate the way in which sustainability at UPM is good business. This is understandable as the economic sustainability of a company is arguably important to employees. Highlighting that sustainability at UPM provides a license to operate and enables the longevity of business without serious disruptions also secures jobs. In the interviews, employees seemed rather proud of the actions of UPM, which points towards a values alignment even if this was not articulated. Ultimately, personal values may be a topic that is difficult to open up in an interview, and thus, there is comfort in the practical aims of UPM in terms of sustainability and corporate ethics.

## 5.2 COMMUNICATION, THEORY, AND PLANNING

Bringing the conversation back directly to communication, in this section, I will discuss matters directly related to communication at UPM from the theory and planning perspective. I will first discuss my findings regarding the different communication channels by considering literature regarding the impact communication channels can make on a message. After considering the channels I will go more in depth into the discussion about paradoxes when it comes to sustainability communication. Here I will engage with literature discussing how people deal with and rationalize certain paradoxes.

### 5.2.1 CHANNELS

Communication channels have a significant potential to impact the message being conveyed. Whether the channel is informal or formal, or internal or external to the organization can critically change the message or its nuances. Among many things, this is due to the varying degrees of control and external influences. Official company channels are a keyway to communicate sustainability messages. However, they are not the only channels employees follow and even these official channels may have different connotations to different employees. Communication is complex as a message is never

directly delivered from the sender to the recipient with unchanged coding and decoding occurring in the middle. Rather it can be assumed that different interpretations arise according to the situation as well as the channels chosen.

In the interview findings several different means of communication were mentioned when talking about sustainability messages regarding UPM. Official formal channels were mentioned most frequently, with every interviewee mentioning the intranet. However, informal and even external channels were also mentioned by several employees. Some interviewees even highlighted these more informal channels to be their most important source of sustainability information at UPM.

Concerning the comments about the intranet and the amount and quality of sustainability communication stemming from UPM's formal channels, the feedback was in line with literature in some ways. For instance, Maak (2008) notes that sustainability communication is often used by companies to project a positive connotation towards the company. There is a sense of this utilitarian notion in the style and large amount of sustainability communication. The intranet seems to act as a channel to push these positive and easily digestible excerpts to employees. This provides easily available information to employees but may also push people away from the intranet messages if they are formulaic and of lesser significance. This would be one reason why employees place a higher significance to face-to-face conversations and executive announcements.

One employee noted that sustainability at UPM is communicated as if to children. Here he referred to these lighter messages that are sent out often. This poignant notion was interesting as the interviewee wanted more ambitious communication. This goes in line with the communication constitutive of organizations (CCO) perspective and particularly with discussion about aspirational talk (Penttilä, 2019). Penttilä says that aspirational talk refers to goals that are set by the organization but not yet attained. When taking on the CCO perspective of communication as a constructive element of reality, this aspirational talk may actually push a company to be more responsible. Thus, this idea of having more ambitious communication from formal internal channels may in-fact be beneficial.

Face-to-face conversations provide informal and personal knowledge. Conversation at work is a significant source of information. In-fact, Kryger Aggerholm and Asmuss (2016) argue that this type of micro-level communication is an important consideration to understand the multi-leveled nature of communication as a whole. Indeed, several interviewees mentioned their colleagues to be an important communication channel when it comes to sustainability at UPM. The interviewees trust



their colleagues and deem them as experts in the field, which is why their messages are particularly noteworthy.

Executive announcements on the other hand highlight issues of great importance. They signify strategic shifts. This is strategic communication at its simplest and from a traditionally top-down point of view. It is a means towards fulfilling a strategic mission (Hallahan, 2007). This point of view places great trust towards the top management at UPM and highlights their support towards sustainability at UPM.

At the moment the more hard-hitting and critical communication about sustainability at UPM and in the industry as a whole certainly stems from the media. Due to the complex nature of the topic as well as the importance of the forest industry in Finland, UPM and the field as a whole are regularly discussed in the media. The media as a communication channel is in itself a complex notion as it is also a part of the audience towards which UPM publicizes its sustainability content. Ki and Shin (2015) note that one benefit that can be obtained from sustainability communication is positive media coverage. Nevertheless, employees also consume media publications as a separate channel for sustainability messages. The articles in the news media, unlike internal communication, often take on a critical perspective towards the field. The media's task is to point out discrepancies and weaknesses. One interviewee did also point out that the media often portrays issues as black and white, when there is usually more nuance to the story. This suggests an ability to read the media critically.

Nevertheless, whether read critically or not, the media is still an external actor. Thus, the communication stemming from the media cannot be controlled by UPM. Some interviewees mentioned the news media to be their most important channel of communication when it comes to sustainability at UPM and in the forest-based industry. This can potentially drive UPM employees away from the aims of internal communication, which are meant to foster a uniform understanding of sustainability at UPM and further engagement in terms of corporate sustainability.

### 5.2.2 *PARADOXES*

Considering paradoxes as a part of a discussion about communicating about sustainability provides an interesting perspective to the topic. When considering a heavy industry and sustainability, some paradoxes are bound to appear even when sustainability is central to the business. As found in

literature, paradoxes are not necessarily a negative matter but rather an enabler to look beyond the clear business case when advancing sustainability. However, if mismanaged paradoxes and sustainability communication can also create unwanted tensions. Often people find ways to rationalize these kinds of paradoxes in different ways. This was evident in interview findings.

Iivonen (2018) sees paradoxes as important matters to consider or they may become problematic in terms of responsibility communication. When thinking about UPM, its push of sustainability communication can be seen as paradoxical when considering its notable negative environmental and social impacts stemming from large production sites and plants. Although, arguably UPM is doing a number of matters to mitigate its negative impacts and even pushing towards new solutions that are beneficial for the environment, its functions still do have negative impacts. Nevertheless, as seen in findings, communications at UPM are particularly sustainability heavy. This creates a type of a paradox where sustainability is highlighted but negative impacts are pushed aside in communication.

It can be seen in interview responses that UPM employees do not perceive any significant paradox between the functions of the company and sustainability communication. Furthermore, the interviewees had remarkably similar ways to respond to the question about paradoxes. Thus, the ways of rationalizing the inevitable paradoxes were similar.

Iivonen (2018) raises some ways of rationalizing paradoxes. One of those is projection, when bad traits are externalised towards another entity. This can be connected to the replies where interviewees noted that if UPM does not produce these things, *someone else will, but less responsibly*. This projects the negative impacts that are often connected to the forest industry to other players in the field. UPM is presented as the lesser evil by noting that people need the products UPM produces and it produces them in a way that is less harmful than others.

Another way in which UPM employees may navigate these paradoxes is simply repression. Repression occurs when awareness of negative feelings is blocked. This is not necessarily conscious, but rather a result of a halo effect regarding one's own organization. The positives are perhaps seen as outweighing the negatives; thus, the negatives are left to less scrutiny to maintain this image of a wholly sustainable organization. The answers reflected this coping mechanism when any possibility of paradoxes was flat-out denied. Indeed, many interviewees were quick to answer that there is no paradox between the push of sustainability communication and the polluting nature of production.

It was interesting to see that the interviewees did not acknowledge any paradoxes whatsoever. From the perspective of the paradox theory towards sustainability this is quite counterproductive. However, it follows the lines of a business case approach where only issues that are directly related to core business are acknowledged in terms of sustainability. UPM is functioning responsibly in its field according to the entire triple bottom line.

Taking a different perspective, Hahn et al. (2018) note that tensions are actually an inherent part of corporate sustainability. Taking on this viewpoint, it may be advantageous for UPM to acknowledge these tensions in order to widen the spectrum of their sustainability actions. This is also connected to the idea of CSV+ by De los Reyes et al. (2017), where sustainability value creation should be considered beyond clear win-win situations. In this perspective, UPM could look beyond the business case approach and the strict shared value concept and acknowledge certain tensions arising from corporate sustainability. This way sustainability would not be reduced only to areas where no tensions between business and sustainability arise.

### 5.3 THE RESULTS OF SUSTAINABILITY COMMUNICATION AT UPM

In this final section, I engage more with contextual material as well as literature to discuss the content, amount and quality of sustainability communication at UPM from the employee perspective. Looking at the actual sustainability communication sent out by UPM I will connect the interview responses to the actual intended communication strategy. Finally, I will consider the connection of employee engagement and corporate sustainability in the context of this case.

#### 5.3.1 *COMPARISON OF COMMUNICATION MATERIALS AND INTERVIEWS*

The interviews conducted for this thesis gave an interesting glimpse to how UPM employees perceive sustainability within the company. Although in many questions the word “communication” was not explicitly mentioned, the questions essentially aimed to scope out how UPM employees have received and perceived communications about sustainability at UPM. Although the perceptions may be partly subconsciously formed, it can be argued that they still reflect sustainability communication at UPM. Therefore, I will compare these interview results to some communication materials and messages put out by UPM about sustainability. The aim of this will be to see if the discourses match and how the communication strategy is received internally.

As seen in the secondary data findings, sustainability is heavily pushed in communication at UPM. However, it is nearly always connected to the core business at UPM. Thus, sustainability communication is not necessarily separated from corporate communication as a whole. In the interview findings, many noted that there is a lot of communication about sustainability, even to the point of clouding out other important topics. This could partly be the result of the fact that sustainability is often connected to other messages as well.

Furthermore, it was raised several times that sustainability communication is quite scattered and difficult to follow. This was largely attributed to a lack of one key message. Indeed, light sustainability messages are present in all corporate communication channels and there is often no one key message pushed at all times. However, these messages are often connected to products and they are promotion oriented, rather than being ambitious environmental manifestos. For external stakeholders, this is arguably the right choice, as to keep the brand image positive and sustainable. However, the interview findings pointed towards having a clear, and perhaps even a more challenging message internally. Employees are more in tune with internal sustainability communication than external stakeholders (Peloza, et al., 2012). Thus, the flood of sustainability messages might appear more overpowering to internal stakeholders. Therefore, focusing on key messages in more depth might be a useful option for internal sustainability communication to keep employees interested and engaged.

Overall, interviewees were satisfied with the quality of sustainability communication at UPM. The communication materials shown in all UPM's corporate channels are of high quality both content-wise as well as with their visual messaging. Furthermore, all interviewees perceived UPM to be a highly sustainable company, which also points towards successes in sustainability communication. Although perceptions are constructed with a plethora of different influences, arguably UPM's own communication about its actions is highly impactful in creating and shaping these perceptions.

### *5.3.2 EMPLOYEE ENGAGEMENT AND CORPORATE SUSTAINABILITY*

Put simply, internal communication aims to convey important messages to employees. However, internal communication is also used to foster better employee engagement through alignment. This is an interesting matter because corporate sustainability as a means of furthering employee engagement is prominent, although difficult to concretely showcase and measure. In the research

interviews as well, the interviewees appeared engaged in work at UPM, but few attributed this to sustainability. However, reading between the lines it can be argued that sustainability does play a significant role in employee engagement at UPM.

Glavas (2012) studied meaningfulness at work in terms of sustainability. Interestingly, Glavas split different types of engagement to different roles: peripheral, disengaged, embedded, and lone ranger. This split is poignant when it comes to some of the interview replies with UPM employees. As noted in Findings, employees identifying with sustainability at UPM was tied to one's role. Being able to understand one's own contribution to corporate sustainability has been cited as an important means of engaging with the company and its sustainability goals. The fact that not everyone was able to describe their role in UPM's sustainability work is perfectly normal, but it also means that not everybody falls under the "embedded" category by Glavas (2012).

This "embedded" segment is the most desirable level of engagement where the employee is engaged in the company as well as the work they do in terms of sustainability. It could actually be argued that a significant amount of the people interviewed at UPM do fall under this embedded category, at least to an extent. Most of the interviewees seemed genuinely engaged with the company and passionate about their own work. However, this does not mean that they are perfectly engaged, but rather fall somewhere between the peripheral, the lone ranger, and the embedded. No interviewee appeared completely disengaged. However, the interviewees were limited to white collar workers mostly in the headquarters, excluding a huge segment of UPM's workforce: the production staff.

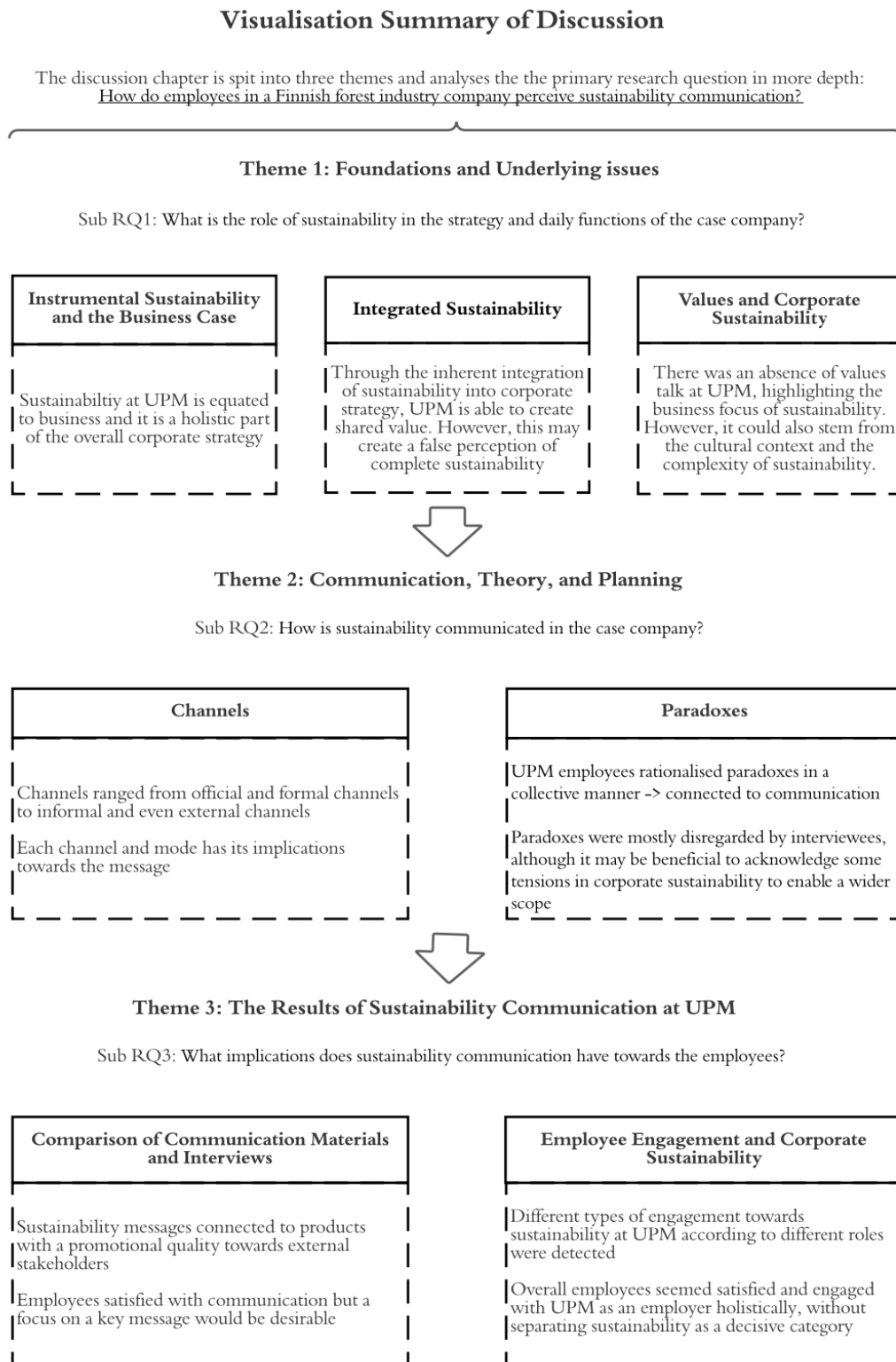
When it comes to the three categories of peripheral, lone ranger and embedded, the interview answers give hints of where certain employees stand. For instance, the new raflatac employee exhibits some signs of buying into the overall sustainability strategy of UPM but not seeing sustainability in their role so clearly. This points towards the peripheral. On the other hand, we have the employee working in chemical business development, seeing sustainability largely through their role, but their unit somewhat separate from the overall company. This points towards the lone ranger.

Then we also have the extreme: a person with a very long career at UPM working directly with corporate responsibility and overseeing sustainability strategy. He, unsurprisingly, feels connected to the overall sustainability strategy at UPM and sees his role as directly connected to sustainability topics. This is a clear example of the embedded category. This is further deepened by the fact that this person has worked at UPM for a very long time, climbing the corporate ladder to get to this

current position, both in terms of corporate hierarchy and the topic of corporate responsibility. Understandably, this type of embeddedness is quite rare. Rather most interviewees showcased embeddedness both to their work and their employer in terms of sustainability in a more matter-of-fact way. Many of the interviewed employees perhaps had not considered what sustainability at work means for them in depth, but still showed clear understanding and appreciation for it.

As this thesis studies the perception of employees towards the sustainability communication at UPM, this topic of employee engagement is crucial. Stakeholder engagement is a central issue in sustainability communication (Penttilä, 2020). Furthermore, corporate sustainability has been found to have an impact on better employee engagement (Ki & Shin, 2015). Importantly, Ruiz-Palomino et al. (2013) also found that an ethical culture in itself had a positive impact on person-organisation fit. From the interview findings, all interviewees appeared engaged in their roles and well-aware of UPM's sustainability actions. Sustainability was often not mentioned as a reason for better engagement. Rather, it could be interpreted that interviewees were satisfied with UPM as an employer overall. Arguably corporate sustainability is a component of this overall reason for engagement, even if it has more to do with an ethical company culture as a whole.

Figure 9: Visualisation Summary of Discussion



## 6 CONCLUSION

### 6.1 SUMMARY OF RESEARCH

This thesis studied the case of sustainability communication at UPM from the employee perspective, with emphasis on candid perceptions. This thesis answered the primary research question: How do employees in a Finnish forest industry company perceive sustainability communication? This was supported by finding out the role of sustainability in the strategy and functions of UPM, understanding how sustainability is communicated at UPM, and uncovering the implications of sustainability communication towards UPM employees. To answer the research questions, I engaged in a literature review and empirical research consisting of qualitative research methods.

In the literature review, I have provided a critical overview of literature concerning the broad topic of sustainability communication and its employee-related outcomes. The broad topics of the literature review were narrowed by focusing on literature relevant to the case company and the particular case in itself. Here I first began with basic definitions and important concepts, then going more in-depth to the particularities and pitfalls of sustainability communication and the employee perspective.

Following the literature review, I presented the research methodology. This thesis is a single-case study of UPM-Kymmene Oyj. I selected the single-case study because it allows to study the complex academic topic of sustainability communication through a concrete format (Kovalainen & Eriksson, 2008). The research methods aimed to construct a coherent and holistic case rooted in its contexts. The data collection methods used were semi-structured interviews of case company employees and a look to communication materials by UPM to provide a comparison and further context. The data analysis was data driven in order to uncover emerging ideas and leave as little room for bias as possible.

The findings from the primary interview data revolved around perceptions. Some topics rendered highly similar answers by the various interviewees, whilst some provided a clear split. Nevertheless, the findings poignantly reflect employee perceptions and point towards topics deeper behind communication. Firstly, the findings highlight the integration of sustainability at UPM. This notion is then reflected in all subsequent findings. For instance, in the following finding, that identifying



one's role in UPM's sustainability work was highly role specific the notion of an instrumental view towards sustainability is highlighted.

The findings also considered perceptions towards the concrete communication actions. Concerning communication channels, different means of communication were cited to influence the messages in different ways. For instance, the intranet was a widely used channel and its messages were light and glanced at in passing, whereas executive announcements were deemed powerful and strategically significant. When it comes to the actual content and quality of sustainability communication, the interviewees were satisfied with the information but at times overwhelmed by the amount of the communication specific to sustainability. This may also be connected to the strategic integration of sustainability as most communication inherently includes a sustainability message. Regarding the actual sustainability communication strategy and its implementation, I interviewed certain internal experts on the topic. They also noted that sustainability is intertwined in strategy and communication. They further highlighted the fact that employees are a crucial stakeholder group when it comes to sustainability communication, but that it has been challenging to effectively capture this group.

Most interviewees could also not identify a single memorable sustainability story from UPM's communications. This may highlight this difficulty to capture internal stakeholders. However, it may also point to the integration aspect, as it is challenging to separate sustainability stories from the big picture of communications.

Finally, I raise the topic of paradoxes in findings as it is central to the notion of UPM functioning in an environmentally multifaceted field. Here all interviewees answered remarkably similarly, arguing that there is no disconnect between the company's polluting actions and its sustainability efforts and communications. There is clear trust in the sustainability efforts of UPM.

After the interview findings, I presented findings from the secondary data of UPM sustainability communications. As already noted in interview findings, I found that different communication means provide different ramifications to messages. They also engage with the group of internal stakeholders with differing degrees of specificity. These findings provided context to the interviews as well as to further discussion.

After findings, I engaged in discussion to bring the empirical and academic viewpoints together and go more in depth in concepts that emerged previously. Here I started with the underlying issues of instrumentalism and integration, bringing also the topic of values, or absence thereof, to the

discussion. I then discussed about issues related to communication directly, such as the implications of communication channels as well as dealing with paradoxes in sustainability communication. Finally, I discussed issues more directly related to the results and employee implications of sustainability communication. Here I first provided a brief comparison of the communication materials to the actual perception of communication by UPM employees. Lastly, I focused on the topic of employee engagement and its connection to corporate sustainability.

Ultimately, I can argue that UPM employees perceive sustainability communication at UPM to be a highly integrated matter in terms of strategy and overall communication. As sustainable elements are inherently present in UPM's functions and they are actively pushed forwards, this integration is evident in virtually all communication. Although not always explicit, the employees interviewed raised this idea in nearly all answers, although not always in a purely positive light. As sustainability is more of a given than a struggle, some matters may be overlooked, and employees may perceive it to be overstated. Nevertheless, there is staunch support in UPM's actions from the employees in terms of sustainability. This in a way also reflects the successes in its communication and its installation into employees' minds.

## 6.2 MANAGERIAL IMPLICATIONS

Certain managerial implications arise from my research, particularly considering the case company and others functioning in similar situations. These managerial implications revolve around going beyond the business case and focusing on employees as a key stakeholder group in terms of sustainability communication.

Firstly, when sustainability is deemed central to a company's functions in terms of the business case, it is important to note that this may instill a narrow outlook on the topic of sustainability. At UPM, sustainability was regarded as good business that is integral to its corporate strategy. Although this integration is certainly something to strive for to gain legitimacy over corporate sustainability actions, focusing solely on the financial benefits of sustainability can disregard other important areas of impact with no clear connection to financial gain. In order to continually test legitimacy, it is important to scope out all significant impacts a company may have on its surrounding society, without

omitting issues that do not clearly bring monetary benefit. This may also require the process of accepting and embracing paradoxes, which brings us to the next implication.

Secondly, although paradoxes may be detrimental in sustainability communication, it may also be necessary to embrace them at times. Blatant paradoxes connected to deceit or misleading must of course be avoided in sustainability communication as these will only do harm. However, this point rather refers to accepting that paradoxes do tend to occur when fitting together corporations and sustainability. This is connected to the first point in that when paradoxes are not dismissed but rather acknowledged, it may enable tackling wider sustainability issues. Rather than wiping matters that do not wholly fit the narrative under the carpet, they should be brought to scrutiny and discussion. These matters could be, for instance, difficult discussions on emissions or the effects of plantations. Understanding that there are inherent paradoxes even within companies that generally do well in terms of sustainability could help furthering a wider reaching and genuine form of corporate sustainability. Bringing these matters out in the open and putting the paradoxes in words is also connected to the topic of aspirational talk. Talking about ambitious sustainability goals is also a part of the end goal of execution.

Thirdly and finally, as communication about sustainability is wide and copious, it is important to consider its aim and contents for the internal stakeholders separately, or at least additionally. The employee stakeholder group is a particularly well-informed group of stakeholders. Thus, the quick and easily absorbed messages aimed first towards external stakeholders may not hold as much weight to the employees. Furthermore, if these messages are frequent and similar it may lead to a dulling over-exposure. Stemming from the findings, it may be beneficial to develop a separate internal communication strategy to make the most of employee communications. Rather than always sending out repetitive and easy reads, it might be beneficial to communicate more in-depth on the core sustainability message. Furthermore, although the messages should be made understandable for everyone, it should be assumed that employees likely already have a base understanding of sustainability at UPM. Thus, adding some messages with more complexity to allow for deeper knowledge could increase the engagement with sustainability communication.

### 6.3 LIMITATIONS

This thesis has several limitations that should be acknowledged. One clear limitation is the scope of data collection that is limited to white collar workers, situated mostly at the headquarters of UPM. This provides a very specific and potentially narrow viewpoint towards the topic of corporate sustainability. However, for the scope of this thesis, this sample provided a sufficiently varied group of interviewees with the limitation noted. This way this thesis was able to focus on creating a coherent and complete case of perceptions of sustainability in this particular segment of the workforce at UPM with possibilities for exploratory and transferable information.

Another significant limitation also concerns the interviewee sample, which was selected with the help of a contact person at UPM. Thus, this contact person knows who was asked to be interviewed and even contacted potential interviewees beforehand. Thus, even though anonymity is provided in the thesis, the interviewees are aware of a person internally selecting them for the interviews. This can result in careful answers and omissions of sensitive information. This should be acknowledged when interpreting the interview data, particularly since questions included personal issues such as values.

As a final limitation explained here, scoping of this thesis in terms of sustainability is an important consideration. Although all three pillars of sustainability – economic, social, and environmental – are touched upon, environmental sustainability has been in greater focus. This is due to the unique positioning of UPM as a company providing alternatives to fossil materials, thus placing the environment largely at the forefront of its strategy. Nevertheless, the economic and social aspects were discussed more when they arose in the data.

### 6.4 SUGGESTIONS FOR FURTHER RESEARCH

Stemming from the limitations of this thesis, for future research, I recommend this similar topic but focusing rather on blue collar workers. In this thesis, getting access to production workers was discussed but agreed to be outside the scope. Nevertheless, in a company such as UPM, the production staff takes up the clear majority of the workforce. However, this part of the workforce is significantly more difficult to reach by internal communications than those sitting in front of a screen in an office environment. Arguably it is also incredibly crucial to engage these blue-collar workers to be onboard

with sustainability since they are the ones working in the frontline with the materials. It would be valuable to see the differences in perception between the headquarter office workers and the plant workers.

Arising from findings, I recommend further research focusing on the paradox perspective when it comes to sustainability communication. This is a particularly interesting topic when considering corporations that communicate strongly about sustainability and hold it at the centre of their strategy. As seen in the findings of this thesis, employees may find similar corporate narratives to deal with the paradoxes and these coping mechanisms may be strongly rooted in collective thinking. I suggest further research on understanding these collective coping mechanisms against paradoxes. As a continuation, it would be interesting to study how acknowledging certain paradoxes may develop thinking and communicating about corporate sustainability.

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## 8 APPENDICES

### Appendix 1: Generalised Interview Guide\*:

#### Introductions

- Brief introduction to the thesis and the ethical dimensions of data collection

#### General information

- How long have you worked at UPM?
- Could you describe your work, please?

#### Sustainability at UPM

- How do you personally understand the concept of sustainability?
- How is sustainability implemented at UPM?
- What do you consider to be the role of sustainability at UPM?
- What is the significance of sustainability for the identity of the company?

#### Sustainability communications at UPM

- How is sustainability communicated at UPM in general? To whom?
- Content: what kinds of issues are communicated? What topics are most covered?
- What kinds of narratives/stories/messages can you think of from UPM's sustainability communication?
- What is the significance of internal/ external communication to you personally?
- Where/how do you learn about sustainability at UPM? (Channels: website, intranet, media...)
- Are you satisfied with the quantity and content of sustainability information provided?
- Do you feel that messages about sustainability differ from other corporate communications at UPM? How?
- Do you perceive any disconnect between company strategy and sustainability goals/ communication?

#### Sustainability personally

- Why do you think it is important for employees to know about sustainability at UPM?
- Could you describe the significance of sustainability at UPM for you personally?
- Could you describe your own role in the sustainability work of UPM?
- How do you regard sustainability in your personal life?

#### Concluding remarks

\*Additional probes were asked at appropriate times to gain more in-depth answers or explore new emerging themes